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ABSTRACT

This unit introduces the American tax system to elementary school students in grades 3-5. It is presented in three sections, all of which are built around the story of Tex Tax leaving the ranch and going to the city for the first time. Section one centers on taxation at federal, state, and local levels. The student learns to distinguish between private and government property. Students list objects in their classrooms which are government property, work word search puzzles, make posters, locate the United States on a map of the world, list the 50 states, and research the source of county names. In section two the student explores government services and the use of tax money to pay for those services. Activities include a survey of parents' jobs, riddles, questions about functions of the school board and costs of education, and a survey of gasoline taxes. Topics of section three are sales, property, and income taxes. Students record the amount of sales tax their family pays, add taxes from sales receipts, make an income tax poster, design a mural, and calculate taxes. Objectives, a materials list, and reproducible pre- and posttests and activity sheets with keys are included. Approximate class time for the unit is 18 hours. (KC)

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TEX TAX 1

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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Tex learns about government property.

TEACHER'S GUIDE

By
Judith K. Anderson

Illustrations by
Sherry Anderson

SP 012 775

Project COST
ESEA Title IV
Kansas State Dept. of Education
USD 449
Easton, KS 66020

TABLE OF CONTENTS

I. Package Resume Form 1

II. Capsule 1 Objectives 2

III. Special Instructions & Suggestions 3-4

IV. Materials List 5

V. Record Sheet & Assessments 6

VI. Special Directions for Section I 7-8

VII. Special Directions for Section II 9

VIII. Pre-Test Key 10

IX. Post-Test Key 11-13

X. Bibliography 14

XI. Appendix 15

XII. Record Sheet 16

XIII. Tape Number Sheet 17

XIV. Worksheets 3, 5, 9, & 10 Keys 18-22

XV. Pre-Test 23

XVI. Worksheets 1-10 24-38

XVII. Post-Test 39-41

PACKAGE RESUME FORM

PUBLICATION DATE March, 1980

LEVEL/SUBJECT Grades 3-5

TITLE Tex Tax

AUTHOR Judith K. Anderson

ABSTRACT:

Tex Tax is a three capsule package which introduces the American tax system to middle elementary students. The three capsules are built around the story of Tex Tax leaving the ranch and going to the city for the first time. Taxation becomes a major concern to Tex when he pays sales tax and income tax. His friend Pete helps out by explaining the taxation concept. Pete helps Tex realize the benefits of Americans paying taxes. They explore different government services and means of collecting taxes. Tex realizes the importance of using his elected officials to have a voice in how his tax money is spent.

The capsules ask the student to use worksheets, games, posters, films, and art projects to gain an understanding of taxation. Capsule 1 centers on taxation at federal, state, county or parish, and city levels. It asks the student to distinguish between private property and government property. The first capsule should take the student about six hours to complete. The student explores government services and the use of tax money to pay for those services. Sales tax, property tax, and income tax are topics of Capsule 3. It should take the student about six hours to complete.

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CAPSULE I OBJECTIVES

Upon completing this learning capsule, your student will be able to:

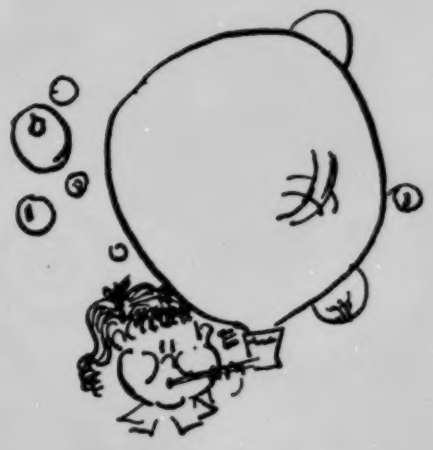
* differentiate between private property and government property.

* identify the country that uses tax money to provide government services for him/her.

* identify the state that uses tax money to provide government services for him/her.

* identify the county or parish that uses tax money to provide government services for him/her.

* identify the city or town that uses tax money to provide government services for him/her.



SPECIAL INSTRUCTIONS & SUGGESTIONS

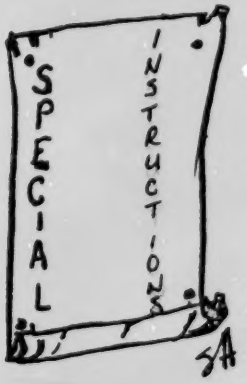
The Tex Tax Learning Center can be a table or counter top where all the necessary materials are together. The three capsules and the introduction of the Tex Tax package are color coded. The introduction is white. Capsule 1 is blue. Capsule 2 is orange. Capsule 3 is pink. If paper is available in these colors, print each capsule and its worksheets on the appropriate color. If colored paper is not available, use construction paper to make covers for the capsule and individual folders for the worksheets. The introduction and each student capsule can be put in three-ring notebooks and should be left in the center at all times. Laminating the pages will make the capsule more durable. The student can get his/her instructions at the center and then will return to his/her desk to do most of the activities.

The student is instructed to listen to much of the capsule recorded on tape as he reads along in the booklet. This is not necessary if you feel that your students can handle the reading on their own, but it is highly recommended.

The introduction story is the same for all three capsules. It is intended to be a read-along story. It can be taped on a separate tape or at the beginning of each capsule tape. It can also be used as a group activity by making transparencies of each page and showing it to your class on the overhead projector.

When you tape the capsule, ring a bell at the end of each page. This will help the student keep up with the page turns. Each capsule should be taped on a separate tape. Set the tape counter at 0 before you begin taping. Record the counter number on the Tape Number Sheet as you begin each new part. A copy of the Tape Number Sheet is at the end of this section. Post the sheet in the center so the student will know where to set the tape each time he needs to listen to it.

The student should rewind the tape back to 0 each time he finishes listening. The next student can then come to the center, be certain the tape is at 0, and run the tape at "fast forward" until the counter shows the number he is ready for in the capsule. You will probably need to explain this operation to your students before they begin working in the capsule.



MATERIALS LIST

FOR THE TEX TAX CENTER

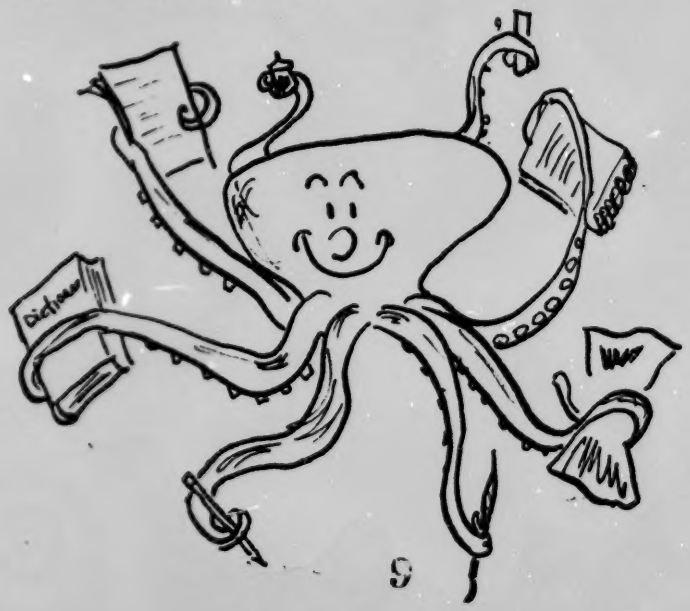
1. Worksheets 1-10 (these should be placed in individual marked folders.)
2. paper for making posters
3. old magazines for cutting out pictures
4. tape to hang posters on wall
5. Wild Horse Roundup Folders (directions for making these will follow)
6. a globe
7. map of the world
8. set of encyclopedias
9. checking keys for Worksheets 3-10 in a folder
10. a puzzle of the map of the United States
11. newsprint for rubbings
12. a checking box for completed work
13. tape player and headphones
14. a folder for Record Sheets
15. yellow pages of your city or town telephone book
16. road map of your state

** Note: if you find that your students have trouble remembering the name of their country, state, county or parish, and town, you may want to post this information in the center also.

RECORD SHEET & ASSESSMENTS

Each student will be responsible for making his own Record Sheet. A copy of the Record Sheet is on the following page. Students may find it easier if their Record Sheets are kept in a folder at the Tex Tax Center. The teacher should explain the Record Sheet before the students begin the capsule.

Each student should complete the Pre-Test before he begins the activities in Capsule 1. A copy of the Pre-Test is included in this guide. It is an indication of where your students are before beginning the capsule. A Post-Test is given after the student completes the capsule. This allows you to see what the student has learned by completing the activities in this capsule.



SPECIAL DIRECTIONS FOR SECTION I

ACTIVITY 1

Answers will vary on this sheet. Accept any answers which are private property.

ACTIVITY 2

Answers will also vary on this sheet. Accept any answers which are school property.

ACTIVITY 3

Activity 3 is a word search. Place the answer key for this activity in the checking key folder. There is a copy in this guide.

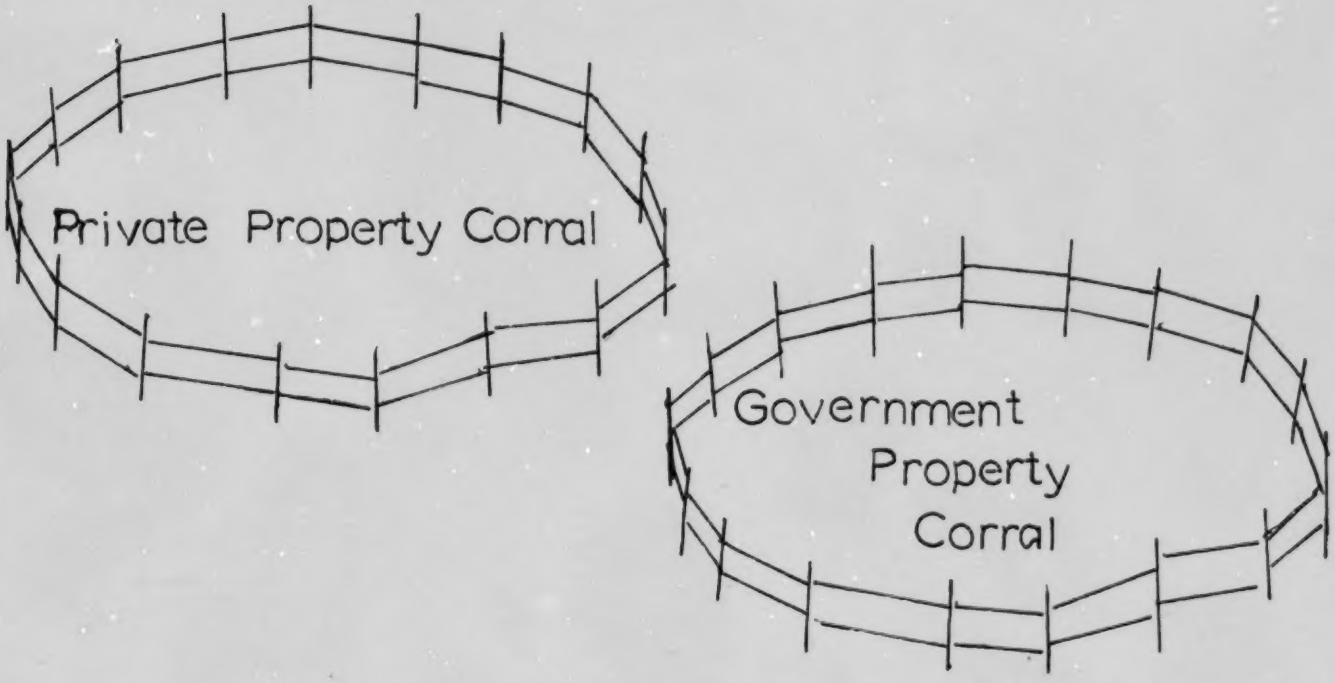
ACTIVITY 5

Activity 5 is called "Wild Horse Roundup". You will need 2 corrals for this activity. Make each out of a file folder. Sketch a corral around the edges of the folders. Print "Private Property Corral" in the middle of one folder and "Government Property Corral" in the middle of the other. Make eight slits in each folder big enough so students can fit the paper horses in each.
(See the illustration of the corrals on the next page.)

SPECIAL DIRECTIONS FOR SECTION I (CON'T)

ACTIVITY 5 (Con't)

Illustration of corrals:



Make an answer key to be kept in the center so that this can be a self-checking activity. ANSWERS:

GOVERNMENT PROPERTY CORRAL	PRIVATE PROPERTY CORRAL
class pencil sharpener	hat
wall map	shoes
bulletin board	scissors
projector	coat
globe	shirt
library book	lunch box
chalkboard	pencil
reading table	sweater

SPECIAL DIRECTIONS FOR SECTION II

ACTIVITY 8

Color the United States red on the key and place it in the "Checking Key" folder.

ACTIVITY 9

Test the student on the spelling of United States when he finishes worksheet number 6.

ACTIVITY 12

Test the student on the spelling of the name of his state when he finishes worksheet number 7.

ACTIVITY 13

You may need to show your students how to make a rubbing by placing a piece of paper over an object and rubbing it with a crayon or pencil.

ACTIVITY 14

Ask your librarian to be ready for students who want to find out how the county was named.

ACTIVITY 15

Test the student on the spelling of his county or parish.

ACTIVITY 16

You will need to make an answer key for the center to make this a self-check activity. A blank key is in this guide. You will need to fill it out according to your own city.

ACTIVITY 18

Place the answer key in the center folder. Check the spelling of the student's city or town.

Name Mary Date_____

PRE-TEST

1. Put a G in front of the items below which are government property. Put a P in front of those which are private property.

G prison	P baseball glove
G city hall	P church
G park	G policeman's badge
P bed	G highway
P shoes	P newspaper

Circle the letter or the right answer.

2. The name of my country is

a. Leavenworth
b. America
c. Kansas
(d.) United States

Fill in the blank.

3. The name of my state is_____.

4. The name of my county or parish is_____.

5. The name of the city or town where I live is_____.

Name Key Date

POST-TEST

Circle the letter of the right answer.

1. A farmer's pick-up is

   (a) private property
   b. government property

2. A police car is

   a. private property
   (b) government property

3. A park bench is

   a. private property
   (b) government property

4. A piece of bubble gum is

   (a) private property
   b. government property

5. An example of private property is

   a. a fire truck
   (b) a fishing pole
   c. your school desk
   d. a highway sign

POST-TEST Page 2

6. An example of government property is

a. a frisbee
b. a store
c. a family car
(d.) an army tank

7. An example of private property is

(a.) a purse
b. a fireman's hat
c. President Carter's stapler
d. road grader

8. An example of government property is

a. a marble
b. a plant
(c.) a mail truck
d. a whistle

9. The name of my country is

a. Mexico
b. America
(c.) United States
d. North America

Fill in the blank.

10. The name of my state is_____.

POST-TEST Page 3

11. The county or parish where I live is_____.

12. I live in the city or town of _____.

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APPENDIX

This appendix contains copies of all worksheets and assessments. These copies may be used to make your own classroom quantity copies. To use, unstaple the sides of the teacher's guide and remove the worksheet and assessment pages. Restaple the remaining pages of the teacher's guide.

RECORD SHEET

NAME_____

Put the date you complete each exercise in the box under the pre-test, activities, and post test. Keep this sheet in the folder at the Tex Tax Center. You will be using it for all of this capsule.

CAPSULE 1

PRE-TEST	POST-TEST

SECTION I

do	do	choose	do	
1	2	3	4	5

SECTION II

choose	do	do	choose	do	choose	do	choose	do	choose	do	choose	do
6	7	8	9	10	11	12	13	14	15	16	17	18

EXTRA ACTIVITIES (QUEST)

1	2	3	4

TAPE NUMBER SHEET
CAPSULE 1

Be certain that the tape is at the beginning and that the tape counter is at "0". Watch the counter while you push the fast forward" button on the tape player. Stop the tape when you get to your place.

PAGE 1 is #_____ on the tape counter.

PAGE 22 is #_____on the tape counter.

PAGE 29 is #_____on the tape counter.

PAGE 34 is #_____on the tape counter.

PAGE 38 is #_____on the tape counter.

PAGE 41 is #_____on the tape counter.

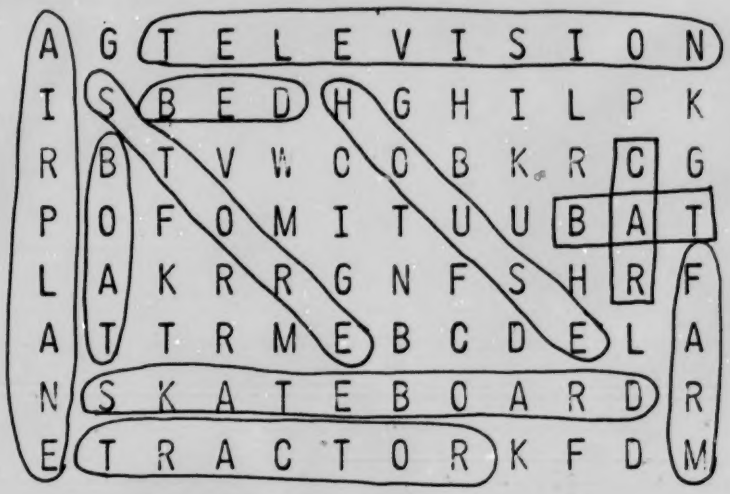
NAME_____ DATE_____

Activity 3-Worksheet 3 Answer Key

Private Property Word Search

Find and circle these private property words in the word search. The words go up and down, across, and diagonally.

HOUSE	TRACTOR	TELEVISION
BOAT	STORE	AIRPLANE
FARM	BED	SKATEBOARD



There is one more private property word. Can you find it?

B A I

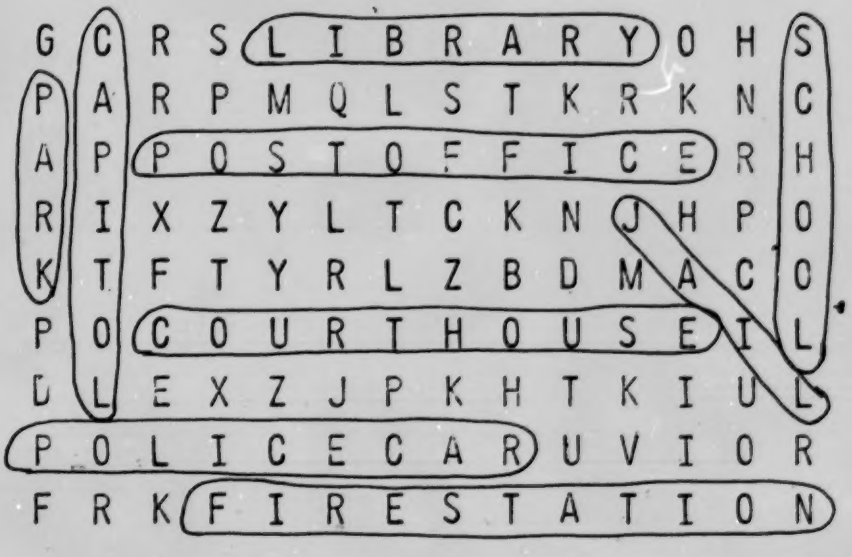
C or A R

Page 2 Worksheet 3 Answer Key

Government Property Word Search

Find and circle these government property words in the word search. The words go up and down, across and diagonally.

POST OFFICE	LIBRARY	CAPITOL
FIRE STATION	SCHOOL	PARK
POLICE CAR	COURT HOUSE	JAIL

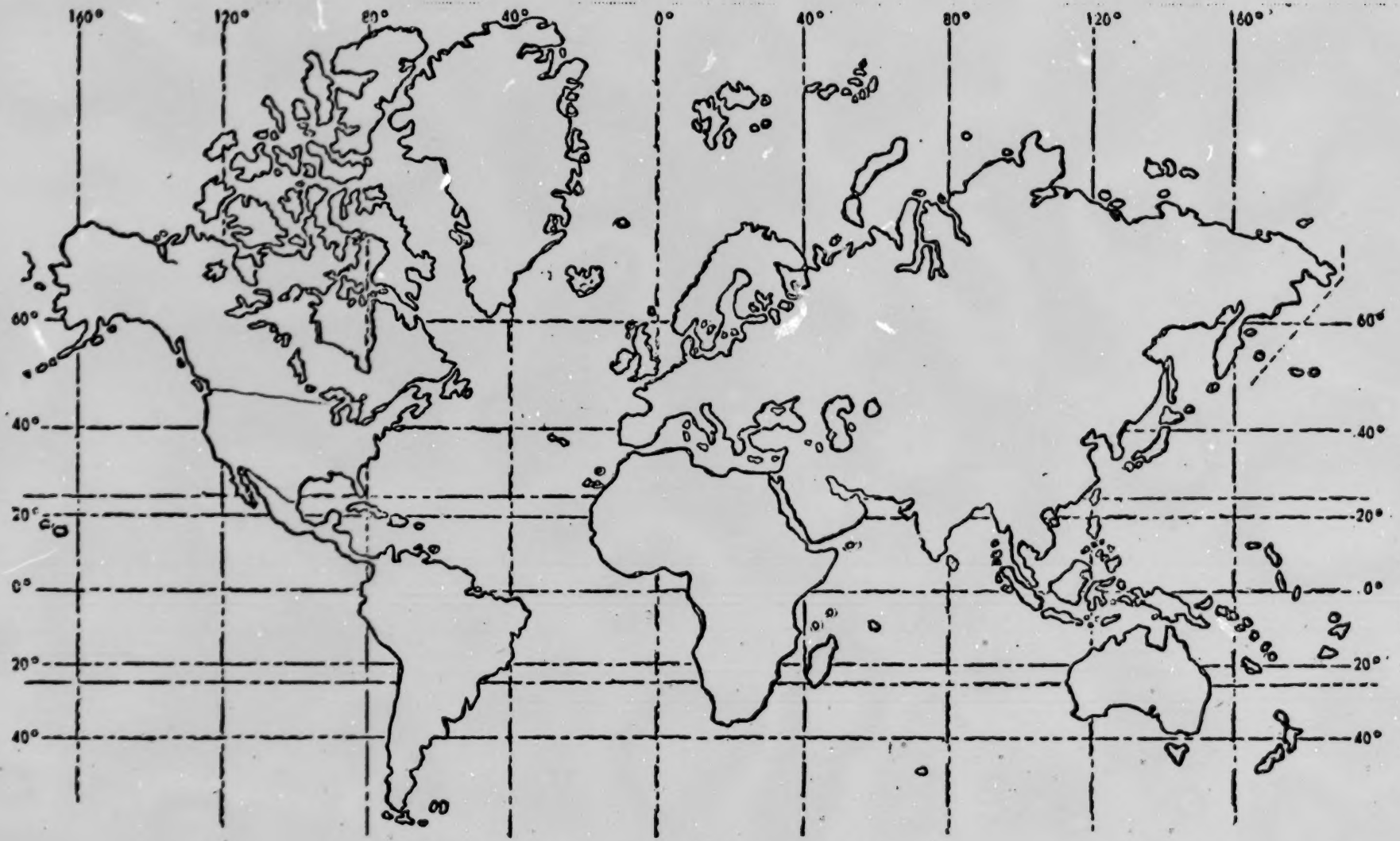

G C R S L I B R A R Y O H S
P A R P M Q L S T K R K N C
A P P O S T O F F I C E R H
R I X Z Y L T C K N J H P O
K T F T Y R L Z B D M A C O
P O C O U R T H O U S E I L
D L E X Z J P K H T K I U L
P O L I C E C A R U V I O R
F R K F I R E S T A T I O N

Government Property is paid for by everyone and is for everyone to use when there is a need.

Now get the answer keys from the Tex Tax Center. Check to see if you found all the words. When you are finished, mark the date under Activity 3 on your Record Sheet.

Activity 8-Worksheet 5 KEY

Color the United States red.



Name Rey Date_____

Activity 16-Worksheet 9

Think about the city or town where you live. The city government uses tax money to provide property and services for the people in the city. Below is a list of property and services some cities provide. Put a yes in the blank if your city has the item.

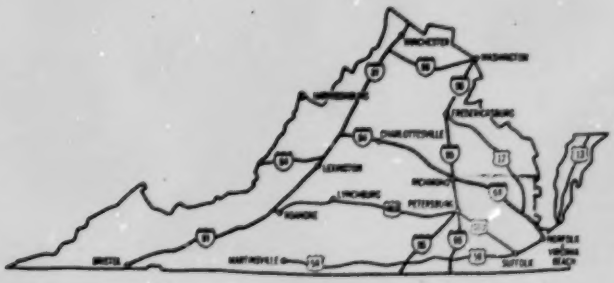
1. Library_____
2. Police car_____
3. Garbage truck_____
4. Fire truck_____
5. Park_____
6. Street sweeping machine_____
7. Swimming pool_____
8. Water department_____

Not all cities have all these things. Get the checking key from the Tex Tax Center to see how many your city has. Mark the date on your Record Sheet under Activity 16.

Name Key Date

Activity 18-Worksheet 10

There are thousands of towns and cities in the United States. This is a map of the state of Virginia. Just the largest cities in Virginia are marked on this map. A small circle shows where the city is in the state. The name of the city is beside the circle. There are fourteen cities on this map. Write down their names on the lines below the map.



1. Bristol 2. Richmond 3. Winchester

4. Martinsville 5. Suffolk 6. Fredericksburg

7. Roanoke 8. Norfolk 9. Charlottesville

10. Lynchburg 11. Lexington 12. Washington

13. Petersburg 14. Harrisonburg

Get the answer key from the Tex Tax Center and see if you found all of them.

Name_____ Date_____

PRE-TEST

1. Put a G in front of the items below which are government property. Put a P in front of those which are private property.

___prison	___baseball glove
___city hall	___church
___park	___policeman's badge
___bed	___highway
___shoes	___newspaper

Circle the letter or the right answer.

2. The name of my country is

a. Leavenworth
b. America
c. Kansas
d. United States

Fill in the blank.

3. The name of my state is_____.

4. The name of my county or parish is_____.

5. The name of the city or town where I live is_____.

NAME_____ DATE_____

Activity 1-Worksheet 1

Private Property

Write down ten things that you have bought with your own money and that now belong to you.

1._____ 6._____

2._____ 7._____

3._____ 8._____

4._____ 9._____

5._____ 10._____

This is your private property. It belongs to you and to no one else.

Write down the names of five things in your home that your parents have bought with their own money.

1._____

2._____

3._____

4._____

5._____

These things are your family's private property. They belong to your family and to no one else.

Show this finished sheet to your teacher. Put the date in the box under Activity 1 on your Record Sheet.

NAME_____ DATE_____

Activity 2-Worksheet 2

Government Property

The school building and many things in it are government property. Parents want their children to get a good education. Not many parents can afford to build a school, buy desks, books, maps, and chalkboards, and hire a teacher for just their family. So they pay money called taxes, and the government uses all the money to build schools, buy supplies, and hire teachers. The schools and supplies are government property. The teacher works for the school and is paid from the tax money. Let's see if you can list some of the government property in your school.

Think of five things in the room that are here to help you learn. They should be things that are to help everyone in the class learn. They should be things you did not bring from home. Write the five things you think of under column A.

	A	B
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____

Page 2 Worksheet 2

Now look at each item on your list. Put a 1 on the line after the item if it belongs to one person in your class. Put EVERYONE on the line if the item is for everyone to use to help him learn.

The things on your list marked EVERYONE are government property. Everyone in the school district has paid tax money so that these things can be at school for you to use. Your parents paid part of this tax money. Government property is paid for by everyone and is for people to use when they need it for a special reason. You need the things on your list to get an education.

Show this finished sheet to your teacher. Put the date in the box under Activity 2 on your Record Sheet.

NAME_____ DATE_____

Activity 3-Worksheet 3

Private Property Word Search

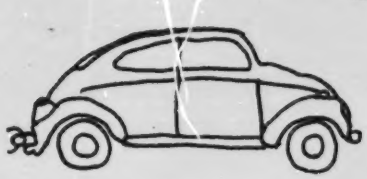
Find and circle these private property words in the word search. The words go up and down, across, and diagonally

HOUSE	TRACTOR	TELEVISION
BOAT	STORE	AIRPLANE
FARM	BED	SKATEBOARD

A G T E L E V I S I O N
I S B E D H G H I L P K
R B T V W O O B K R C G
P O F O M I T U U B A T
L A K R R G N F S H R F
A T T R M E B C D E L A
N S K A T E B O A R D R
E T R A C T O R K F D M

There is one more private property word. Can you find it?

___ ___ ___



Page 2 Worksheet 3

Government Property Word Search

Find and circle these government property words in the word search. The words go up and down, across and diagonally.

POST OFFICE	LIBRARY	CAPITOL
FIRE STATION	SCHOOL	PARK
POLICE CAR	COURT HOUSE	JAIL

G C R S L I B R A R Y O H S
P A R P M Q L S T K R K N C
A P P O S T O F F I C E R H
R I X Z Y L T C K N J H P O
K T F T Y R L Z B D M A C O
P O C O U R T H O U S E I L
D L E X Z J P K H T K I U L
P O L I C E C A R U V I O R
F R K F I R E S T A T I O N

Government Property is paid for by everyone and is for everyone to use when there is a need.

Now get the answer keys from the Tex Tax Center. Check to see if you found all the words. When you are finished, mark the date under Activity 3 on your Record Sheet.

Activity 5-Worksheet 4

GLOBE
PENCIL

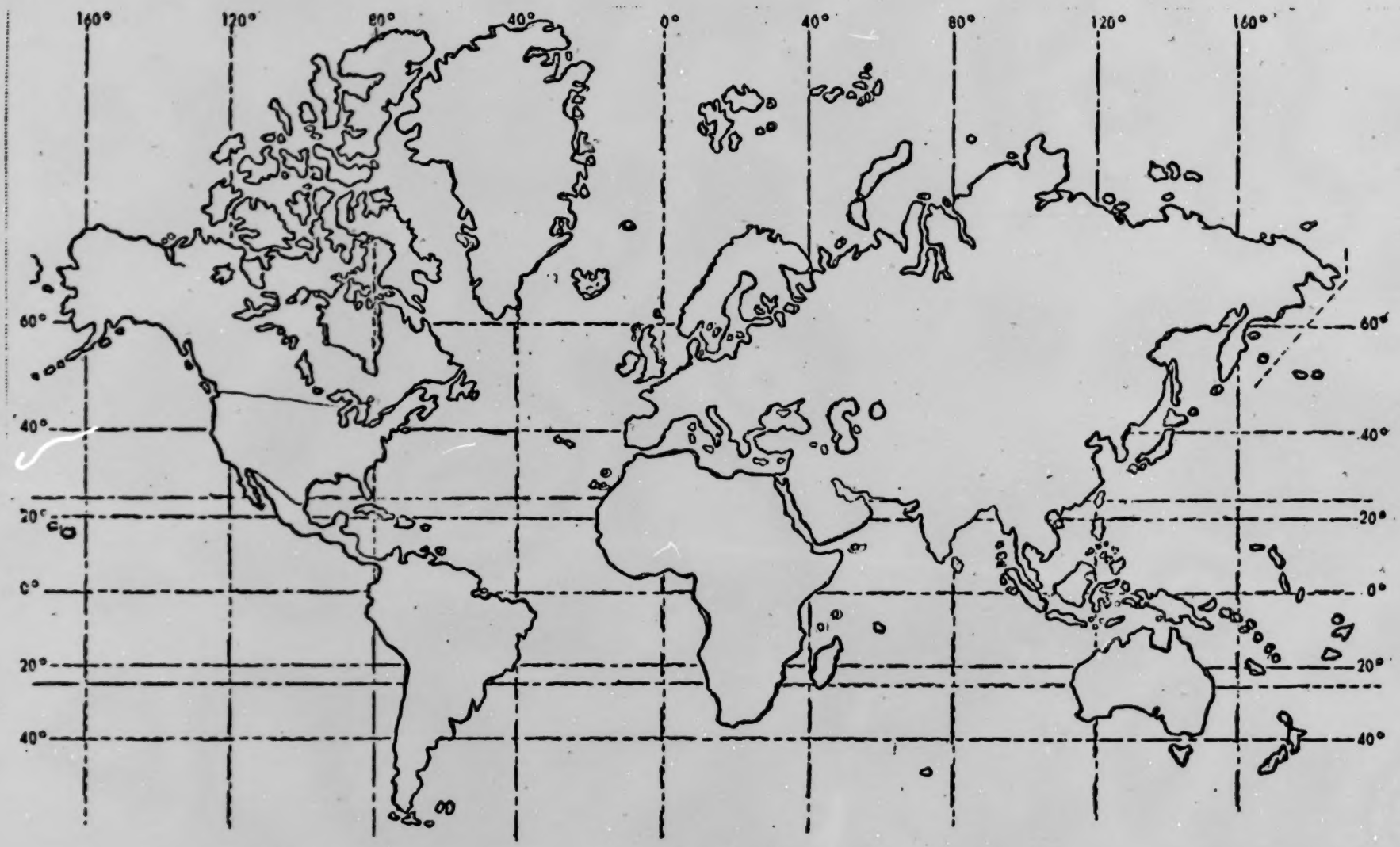
SHIRT
CHALKBOARD

LIBRARY BOOK
SWEATER

LUNCH BOX
READING TABLE

Activity 8-Worksheet 5 Name_____ Date_____

Color the United States red.



NAME_____ DATE_____
Activity 9-Worksheet 6

Get a dictionary. Look up United States. Use the dictionary to answer these questions.

1. Do the words United States begin with capital or small letters?

   _____

2. How many syllables are in United States?_____

3. Divide United States into syllables.

   _____

4. Make 12 words using just the letters in United States.

1. nuts	5. _____	9. _____
2. _____	6. _____	10. _____
3. _____	7. _____	11. _____
4. _____	8. _____	12. _____

5. Write the name of your country in your best cursive writing. Try to spell it without looking.

   _____

6. Practice spelling United States. Spell it for your teacher.

When you can spell the name of your country correctly, mark the date on your Record Sheet under Activity 9.

Activity 12-Worksheet 7 Name_____ Date_____

33

40

41

Activity 12-Worksheet 7--Page 2

Use your crayons to color these states on the map of the United States.

Color Kansas red.

Color Colorado green.

Color Missouri yellow.

Color California orange.

Color Texas purple.

Color Indiana brown.

Color Nebraska pink.

Color Oklahoma grey.

Color Alaska yellow-green.

Color South Carolina black.

State governments build highways, parks, and colleges.

If you do not know the name of your state ask your teacher.

The name of my state is_____

Practice until you can spell the name of your state without looking. Spell it for your teacher. Mark the date under Activity 12 on your Record Sheet.

Name_____ Date_____
Activity 15-Worksheet 8

Use the map of your state divided into counties or parishes to help answer these questions.

1. You may count or read to answer this question. How many counties are in your state?_____

2. What is the name of your county?

_____

3. Find the county or parish where you live. Put this piece of paper on top of the map. Trace around your county.

4. How many syllables does the name of your county have?_____

5. Write the name of your county three times._____ _____ _____

6. Shut your eyes and spell the name of your county to yourself. When you can do it correctly, show this sheet to your teacher. She will ask you to spell the name of your county.

Mark the date under Activity 15 on your Record Sheet.

Name_____ Date_____

Activity 16-Worksheet 9

Think about the city or town where you live. The city government uses tax money to provide property and services for the people in the city. Below is a list of property and services some cities provide. Put a yes in the blank if your city has the item.

1. Library_____

2. Police car_____

3. Garbage truck_____

4. Fire truck_____

5. Park_____

6. Street sweeping machine_____

7. Swimming pool_____

8. Water department_____

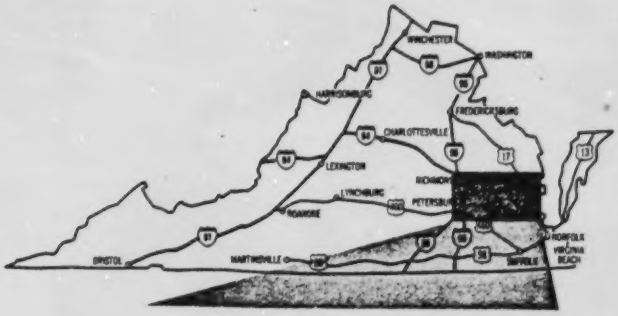
Not all cities have all these things. Get the checking key from the Tex Tax Center to see how many your city has. Mark the date on your Record Sheet under Activity 16.

BEST COPY AVAILABLE

Name_____ Date_____

Activity 18-Worksheet 10

There are thousands of towns and cities in the United States. This is a map of the state of Virginia. Just the largest cities in Virginia are marked on this map. A small circle shows where the city is in the state. The name of the city is beside the circle. There are fourteen cities on this map. Write down their names on the lines below the map.



1. 2. 3.

4. 5. 6.

7. 8. 9.

10. 11. 12.

13. 14.

Get the answer key from the Tex Tax Center and see if you found all of them.

Activity 18-Worksheet 10 page 2

Now find the map of your state in the encyclopedia. All but one city or town in the United States is in a state and a county. Find the county and the town where you live.

The name of my town is_____.

Spell the name of your town five times.

1._____

2._____

3._____

4._____

5._____

Spell the name of your town or city to a friend.

When you are sure you can spell the name of your town correctly, spell it for your teacher.

Mark the date under Activity 18 on your Record Sheet.

Name_____ Date_____

POST-TEST

Circle the letter of the right answer.

1. A farmer's pick-up is

   a. private property
   b. government property

2. A police car is

   a. private property
   b. government property

3. A park bench is

   a. private property
   b. government property

4. A piece of bubble gum is

   a. private property
   b. government property

5. An example of private property is

   a. a fire truck
   b. a fishing pole
   c. your school desk
   d. a highway sign

POST-TEST Page 2

6. An example of government property is

   a. a frisbee
   b. a store
   c. a family car
   d. an army tank

7. An example of private property is

   a. a purse
   b. a fireman's hat
   c. President Carter's stapler
   d. road grader

8. An example of government property is

   a. a marble
   b. a plant
   c. a mail truck
   d. a whistle

9. The name of my country is

   a. Mexico
   b. America
   c. United States
   d. North America

Fill in the blank.

10. The name of my state is_____.

POST-TEST Page 3

11. The county or parish where I live is_____.

12. I live in the city or town of _____.

TEX TAX 1

Tex learns about government property.

Student Material

By
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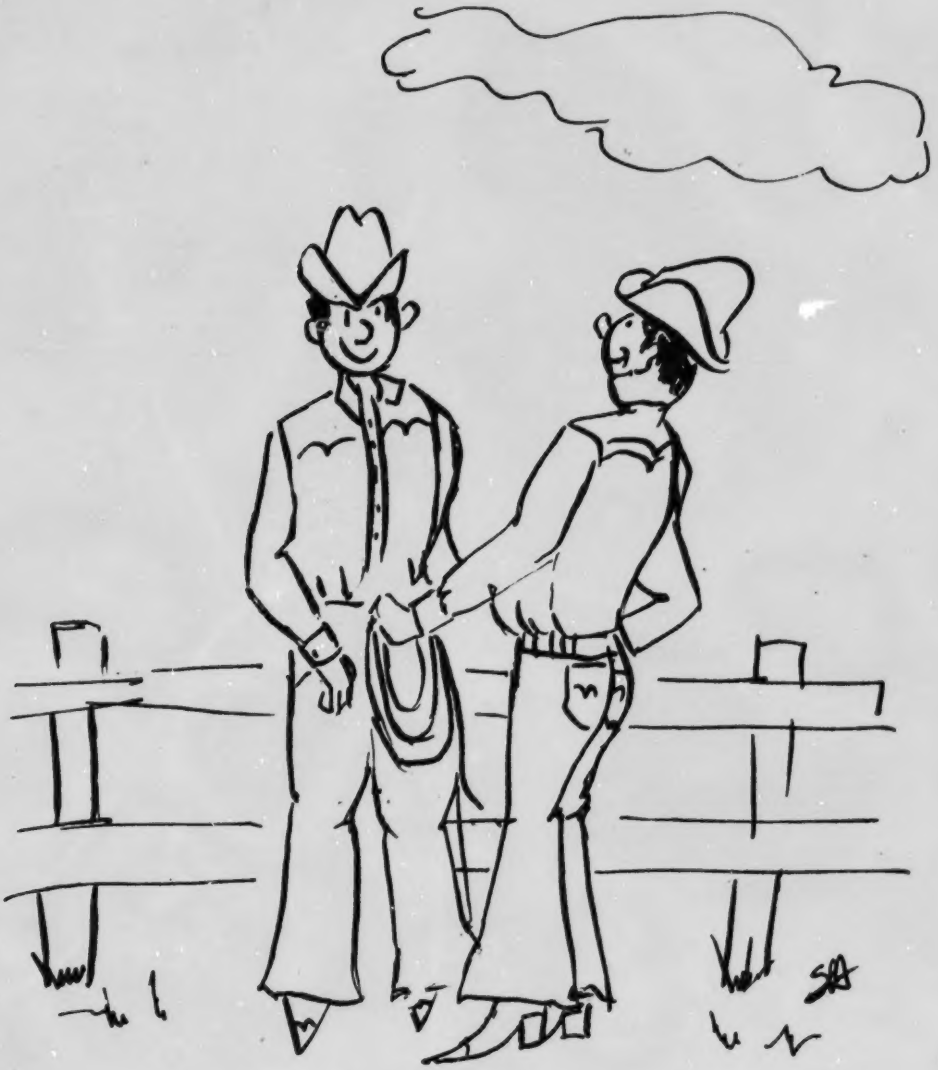
Project COST
ESEA Title IV
Kansas State Dept. of Education
USD 449
Easton, KS 66020

We are going on a pretend trip to Texas to meet a friend of mine. Push the ON button of the tape recorder. Read along with me as you listen to the tape. Turn the page when you hear the bell. Push the button now.

Hi, ya all! My name is Tex Tax, and I'm a rootin'-tootin' cowboy. I've been a cowboy since the day I was born on my ma and pa's million acre ranch. Ma and Pa didn't much like to leave the ranch, so it was eighteen years before I ever set foot on land not belonging to my pa. What a good life it was driving cattle, breaking broncos, and branding calves year after year.



One day a strange cowboy wandered onto the ranch. He said his name was Pete, and he asked Pa for work. We were getting ready for spring roundup and needed all the hands we could get, so Pa hired him on the spot. I needed someone to help me in the north section. Pete and I headed that way together.

Pete was a fine cowboy and an even better storyteller. He'd been everywhere from Texas to Montana, and he told me of the great times he'd had in Dodge City, Denver, and Cheyenne. The more Pete talked, the more excited I got. I wanted to see those places and have the good times. Pete told me he'd be moving along after round-up. Did I want to go with him? I sure did!

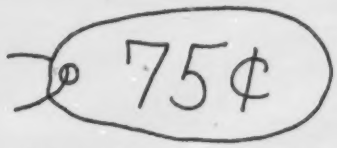
Telling Ma and Pa I was leaving was mighty hard. Ma bawled like a hurt calf. Pa snuck a sniffle behind the barn. But they knew I needed to see the rest of the world and that I'd be back. So, one fine, summer morning Pete and I took off.

It took us two days of hard riding to get off Pa's spread, and then two more days to reach the nearest town of Broncoville. Pete said we could sign on to a cattle drive that would take us up into Colorado. That sounded good to me.

WOW! Broncoville was quite the place. I'd never seen so many people and buildings scrunched together on such a little piece of land before. Stores bulged with new-fangled items to buy. My eyes nearly popped out of my head trying to see everything.

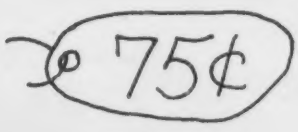
Pete and I signed up with a cattle drive heading north, but we wouldn't be leaving for a couple days. We had some time to get our gear ready and to help the trail boss out. I needed to buy a good rope, so Pete and I went shopping for that.

We went into Rex's Rope Shop where there was every kind of rope you could imagine. I couldn't believe all the different kinds. There was a pretty little gal standing behind the counter, and she let me look all I wanted. Finally I found a jim-dandy rope. I could picture myself lassoing those big Texas longhorns with it. The rope had a tag hanging from it which said:



I took three quarters out of my pocket and ambled up to the counter. The pretty gal smiled at me, looked at the tag, and said, "That will be 78¢, please."

Well, I knew I could read as well as anyone. I looked at that tag again, and sure enough it said:



I said, "Beggin' your pardon, Ma'am, but the tag on this rope says 75¢."

She said, "That's right, Cowboy, and there is 3¢ for sales tax."

Well, I didn't know what in the world she was talking about, but I didn't want to argue with that cute little gal. I dug three more cents out of my pocket. She handed me my rope.

Pete and I moseyed on down the street. We stopped here and there to buy bandanas, shirts, and new boots. I didn't take out my money until the clerk told me how much I owed. Sure enough, everything I bought cost several pennies more than the price ticket said. I finally asked Pete about it. He said, "Oh, Tex, that is the sales tax." He seemed to think that would explain it.

I didn't want to act dumb, so I said, "Oh yeah." But I didn't understand at all.

The next morning Pete and I wandered down to the corral. We found our trail boss, Sam Saddlehorn. Sam said, "Hey, fellas, I'll pay you a dollar an hour to help me get these longhorns ready to go."

We were looking for something to do anyway, so we got busy. Boy did we work! We put in a good eight hours of wrestling mean cows around. The way I figured it, Sam owed us each eight dollars at the end of the day. It was getting dark when Pete and I found Sam. We told him we'd worked for eight hours. He took out his checkbook and started writing. He handed a check to Pete and one to me. I stuck it in my pocket.

I took a good look at the check when I got back to our room. I couldn't believe my eyes. That check said "$7.19". We had earned $8.00. I was almost riled, so I asked Pete about it. He said, "Oh, Tex, Sam took out the income tax." He seemed to think that would explain it.

I didn't want to act dumb, so I said, "Oh, yeah". But I didn't know what was going on.

Pete and I got cleaned up, ate some supper, and ran into some fellas who wanted to play some poker. We sat down and were having a good time until one of the fellas started acting mean. He pulled a gun and accused one of the other guys of cheating.

Just then a fella with a shiny star on his chest happened by and heard what was goin' on. He told the mad cowboy to settle down and took his gun from him for safekeeping.

I had been mighty relieved to see that fella walk in and take care of things. I went over and shook his hand. I offered to pay him for helping us out. He said, "Aw, Tex, I'm the marshall. That's my job."

I said, "But, Marshall, do you do your job for free? Don't people pay you when you help them?"

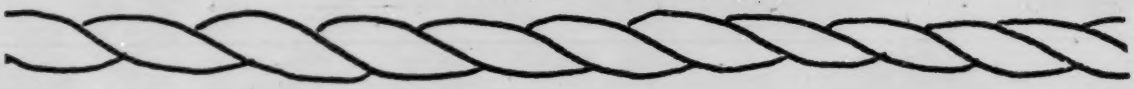
He said, "No, Son. I'm a public servant and am paid with tax dollars." He seemed to think that would explain it.

I didn't want to act dumb. I said, "Oh, yeah." But I really didn't understand a thing.

Well, young'uns, many years have passed since I was a young cowboy fresh off the ranch in Broncoville. Now I understand all about taxes. I want you to understand some things about them too, so you will know what is happening when you buy something or get paid for work.

SADDLE UP AND LET'S BEGIN!
Push the tape recorder OFF button.

The Tex Tax Learning Center has three capsules full of fun activities to help you learn about taxes. Each capsule is a different color. The first one you will do is blue. All the worksheets that go with this capsule are blue, too. You will need to read and listen closely and follow directions carefully. I know you will have a good time.



When you finish the first capsule you will be able to:

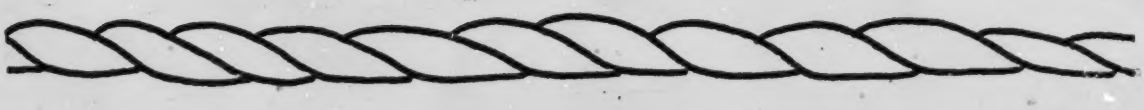
1. Separate private property from government property.

2. Tell the name of the country that uses tax money to provide government property and services.

3. Tell the name of the state that uses tax money to provide government property and services.

4. Tell the name of the county or parish that uses tax money to provide government property and services.

5. Tell the name of the city or town that uses tax money to provide government property and services.



I have a job for you to do. Go to your teacher and get the Pre-test. After you complete the activities on the Pre-test, give it to your teacher. When the paper is checked, you will be ready to go on in the first capsule.

SECTION 1
PROPERTY: PRIVATE AND GOVERNMENT

Push the tape recorder ON button.

I want you cowpokes to think about private property and government property. Your private property belongs to you. You buy it with your money, and it belongs to you. If, for instance, you spend your allowance on some bubble gum, the bubble gum is your private property. Your family spent some of its money on a car. The car is the family's private property. I bought a rope at Rex's Rope Shop. The rope is my private property. I bet you can think of lots of things that are private property.

Government property is paid for by everyone and is used to provide services and protection everyone needs but cannot buy for himself. For example, not many people have enough money to buy a fire engine, but everyone wants to have one if his house is on fire. So, everyone who lives in the city pays some money called taxes. The city government puts all the money together and buys

a fire station, fire trucks, and sometimes hires people to be firemen. Then when someone's house catches on fire, the firemen can use the fire trucks to put it out. The fire trucks and fire station are government property. They are to protect everyone in the city from fire.

The post office is also government property. People do not have the time or money to deliver letters and packages themselves. They need to be able to mail things all over the country for a small price. Everyone in the country pays some money called taxes. The country government uses some of this money to build post offices, buy mail trucks, and pay mailmen to deliver the mail. Everyone who lives in the country can buy stamps and mail letters at the post office. The post office is government property.

Can you think of some more government property? It is property the government buys with the tax money everyone pays. This money is used to pay for property and services people need but cannot afford to buy for themselves. Mailmen deliver letters and packages for everyone. This service is paid for with tax money.

The activities in this section will help you tell the difference between private property and government property. By the time you finish this section you will be able to:

1. Tell the meaning of private business and property.

2. Tell the meaning of government services and property.

3. Tell the difference between private business and property and government services and property.

Push the tape recorder OFF button.

COMING UP NEXT!

Here are some fun activities to help you learn about Government property and private property. You will need to keep track of the activities when you finish them. Here is a picture of a record sheet. On the record sheet you will mark the activity with the date when you are done. Let's look at an example.

CAPSULE 1
Section 1

1	2	3	4	5	6	7
October 8						

John has done activity number 1, so he put the date he finished it in the box under number 1.

Questions? Ask your teacher.

Go to the Tex Tax Center and get a copy of the Record Sheet. It will be blue. Then turn the page to find lots of fun activities for you.

DO Activity 1

Get worksheet number 1 from the Tex Tax Center. It is in a folder, is blue, and says Activity 1-Worksheet 1. It will help you think about private property.

DO Activity 2

Get worksheet number 2 from the Tex Tax Center. It is in a folder, is blue, and says Activity2-Worksheet 2. There are activities on both sides of this sheet. Worksheet 2 will help you think about government property.

DO ACTIVITY 3 OR ACTIVITY 4. YOU MAY DO BOTH IF YOU WISH.

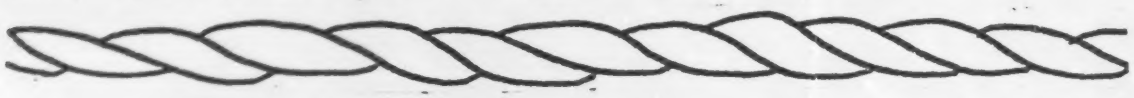
Activity 3 -- A Word Search

Get worksheet number 3 from the Tex Tax Center. It is in a folder, is blue, and says Activity 3-Worksheet 3. There are activities on both sides of this sheet. Activity 3 will help you learn more Private Property Words and more Government Property Words.

OR

Activity 4--Property Poster

Make a poster showing Private Property in one section and Government Property in another. You may cut out pictures from magazines or draw and color your own. When you are finished, get some tape and hang your property poster on the wall. Mark the date on your Record Sheet.



DO Activity 5--Wild Horse Roundup

Get the wild horses for the wild horse roundup. They are in folder number 4. You should have two sheets of wild horses. You will also need the Private Corral folder and the Government Corral folder from the Tex Tax Center. Cut out each horse on the pages and put it in the correct corral. For example, the horse with the word "hat" on its back will go in the Private Property corral. When you have all the horses rounded up into the corrals, get the answer key from the Tex Tax Center. Check to see if you have all the horses in the right corral. If you got all the horses rounded up correctly, mark the date on your Record Sheet. If you missed some, show the corrals to your teacher.

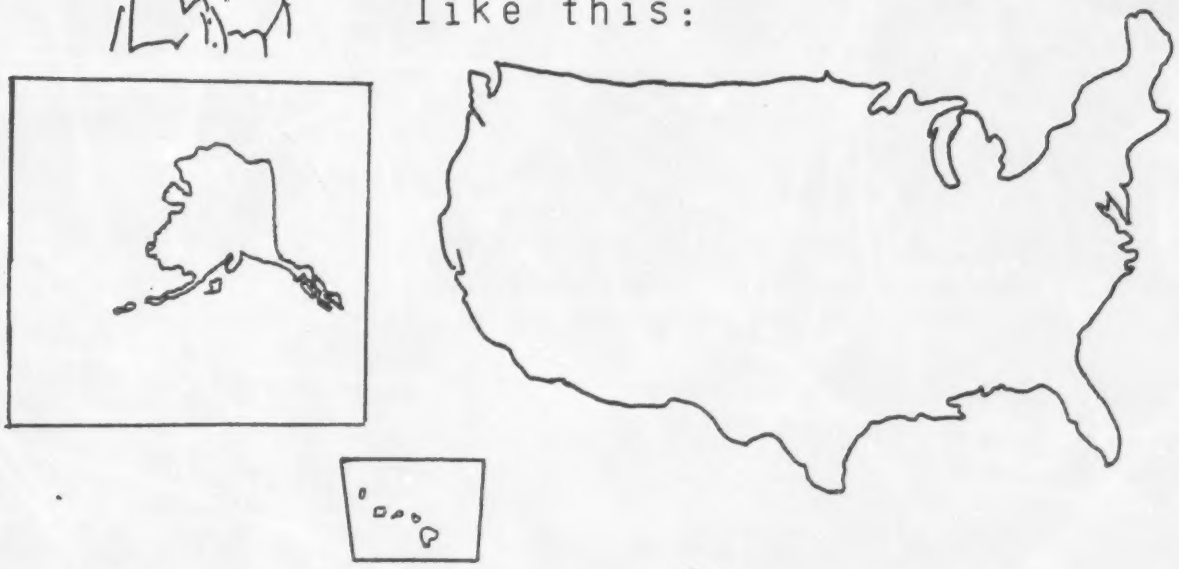
Push the tape recorder ON button.

CONGRATULATIONS! You now can tell the difference between private property and government property. Let's mosey on and see what else we can learn.

SECTION 2
GOVERNMENTS

How are you doing, Cowpokes? Does the difference between government property and private property make sense to you now? When I was learning about taxes, I got that part figured out pretty fast, but I wasn't real sure about what the word "government" meant. Who is that anyway? So, I asked my friend Pete about it. Here is how he explained it to me:

Tex, we live in a huge country called the United States. A map of the United States looks like this:

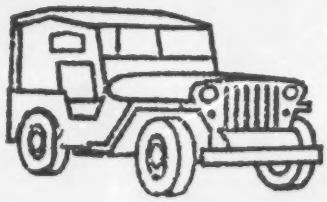


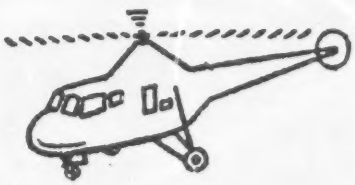
Oh yeah, Pete. I've heard of the United States, and I've seen that map before. So, the United States is the name of my country. It sure looks big!

It is, Tex. You and millions of other people live in the United States. Whenever many people live together there must be laws to help them get along peacefully. All the people who live in the United States cannot get together to make the laws. There are just too many of us. So, we choose or elect certain people to make laws for all of us. These elected people get together and talk about new laws. They also decide if the people in the United States need government property or services. They use tax money to pay for the property and services. These elected people make up part of the United States government. Many times this is called the federal government. The people in the federal government make the laws and decide how the tax money will be spent for all of us.

Oh! So, we who live in the United States, choose people to make laws, and spend tax money for us. The people we elect are the United States government or the federal government, and they work for us.

Right, Tex. The people we elect to make up the United States government spend money to buy Post Office buildings for everyone in the United States to use. The federal government uses tax dollars to buy land for Army bases and to pay soldiers to protect us all. The United States government has used tax dollars to build buildings called mints where money is made for all the people in the United States to earn and spend.





So, Pete, the post offices, army bases, and mints are all government property. They are bought with tax money. We all pay this tax money. We elect people to make our laws. They also decide what property and services to buy with the tax money. The people we elect make up most of our federal government.

You're on the right track now. We can tell the people we elect what kind of laws and services we want. If the person we elected doesn't use our tax money the way we want it used, we can elect someone else to take his place.

The activities on the next page will help you remember the name of our country. Remember, the federal government uses tax money to buy government property and provide services for all of us who live in this country.

Push the tape recorder OFF button.

DO ACTIVITY 6 OR ACTIVITY 7. YOU MAY DO BOTH IF YOU WISH.

Activity 6

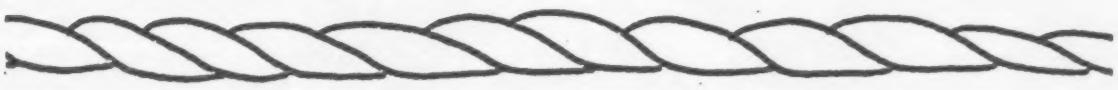
There are many countries in the world. Our country is named the United States. Pete showed Tex what the map of the United States looks like. Find your country, the United States, on the globe in your classroom. Find the United States on the world map in your room. When you have found the United States on both the map and the globe, show it to your teacher. Mark the date under Activity 6 on your Record Sheet.

OR

Activity 7

Get the "W" encyclopedia and look up World. Find the United States on the map of the world. Show it to your teacher. Mark the date under Activity 7 on your Record Sheet.

UNITED STATES



DO Activity 8

Get worksheet number 5 from the Tex Tax Center. It is in a folder, is blue, and says Activity 8-Worksheet 5. This is a map of the world. Find your country, the United States, on the map and color it red. The government of the United States makes laws: It uses tax money to buy government property and to pay for government services. Get the checking map from the Tex Tax Center. Did you color the right country? If you missed it, get a new worksheet and do it again. When you have the United States colored correctly, mark the date on your Record Sheet under Activity 8.

DO Activity 9

Get worksheet number 6 from the Tex Tax Center. It is in a folder, is blue, and says Activity 9-Worksheet 6.

U.S.

UNCLE SAM

UNITED STATES

Push the tape recorder ON button

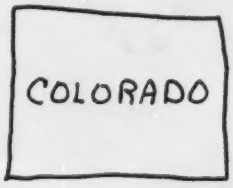
Tex, have you ever thought about what the words United States mean?

No, Pete, let me think a minute. "United" means "put together". "United States" must mean "states put together". What is a state?

Good question, Tex. The United States is a huge country. It is divided into fifty smaller pieces. Each of these fifty pieces is called a state. All fifty states work together to be one country, the United States. A map of the United States divided into states looks like this:

You and I live in Texas. Texas looks like this:

When we drove those longhorns north from Broncoville, we rode through the states of Oklahoma, Colorado, and into Wyoming. Those states look like this:



Oh, Pete, I remember hearing those names. So, each state is a piece of the United States. When I look at the map, I see that states are all shapes and sizes. Some are big and some are small.

Right, Tex, but no matter how big or small it is, each state has its own government. The people who live in the state elect people to make laws. The people pay state taxes. The state government spends the taxes on state property and services. State governments spend part of the tax money to build colleges and universities. Young people and old can get a higher education.

The state governments use tax money to hire people to build highways. People can drive their cars all over the state on good roads.

Tax money is used to build state parks at lakes and along the highways. People in the state can enjoy nature at the parks. They can rest at the parks if they get tired of driving.

So, the colleges, highways, and parks are state property. The people in the state elect people to be their government. The government uses tax money paid by everyone in the state to pay for the colleges, highways, and parks. These places are state government property. They are for the people in the state to use.

I think you've got it, Tex. The activities on the next page will help you know more about your state.

Push the tape recorder OFF button.

KANSAS STATE UNIVERSITY

OSU

UNIVERSITY OF MISSOURI

NU

CU

DO ACTIVITY 10 OR ACTIVITY 11. YOU MAY DO BOTH IF YOU WISH.

Activity 10

There is a puzzle of the United States at the Tex Tax Center. It shows the fifty states. Put the puzzle together. When you are finished mark the date under Activity 10 on your Record Sheet.

OR

Activity 11

Look at the map of the United States in the encyclopedia under "United States". Write down the names of the fifty states. Each of the fifty states has its own government. Each state is also part of the United States government. When you are finished, mark the date under Activity 11 on your Record Sheet.

DO Activity 12

Get worksheet number 7 from the Tex Tax Center. It has two sheets. They are blue, are in a folder, and say Activity 12-Worksheet 7.

Push the tape recorder ON button.

Tex, each of the fifty states is divided into counties. Some states call them parishes instead of counties. Here is a map of the state of Georgia showing its counties. Georgia is divided into 159 counties.

The people who live in the county elect people to make laws and provide county services and property. The property and services are paid for with tax money which everyone in the county pays.

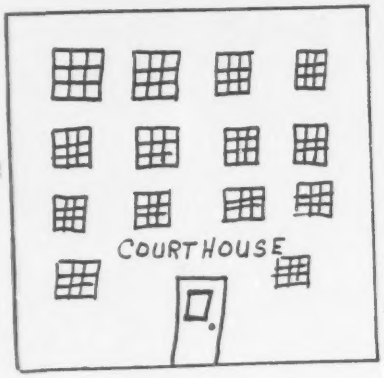
The county government hires pecple to build roads in the county.

Then the people in the county can drive from place to place. The county courthouse is paid for with tax dollars. People in the county who need to go to court can go to the county courthouse.

Pete, is it right that all the counties in a state are part of the state government? It's like all the states being part of the federal government.

You are right, Tex. The United States is divided into counties or parishes. Each county or parish, each state and the whole country has a government. The government makes laws and uses tax money to provide government services and property. The activites on the next page will help you learn more about your county or parish.

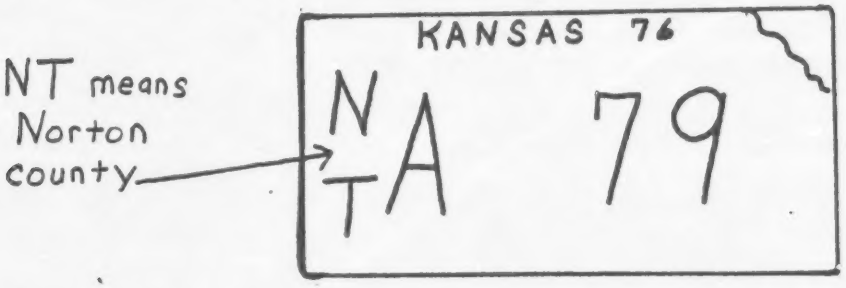
Push the tape recorder OFF button.



DO ACTIVITY 13 OR ACTIVITY 14. YOU MAY DO BOTH IF YOU WISH.

Activity 13

County governments sell license plates for cars. The tag for each county is different from any other. The license plate from Norton county in the state of Kansas looks like this:



No matter what state you live in, the license plate will tell you the name of the county it is from. Go home tonight and look at the license plate on your car. Either draw your license plate or make a rubbing of it with a large piece of paper. Bring the rubbing or drawing back to school tomorrow. Show it to your teacher. Tell the name of your county. Mark the date under Activity 13 on your Record Sheet.

OR

Activity 14

Ask your librarian to help you find out how your county got its name. Write

a report on what you find out. Put your report in the checking box at the Tex Tax Center. Mark the date on your Record Sheet under Activity 14.

DO Activity 15

Get the encyclopedia. Look up the name of your state. There will be a map of your state divided into counties or parishes. Get worksheet number 8 from the Tex Tax Center. It is blue, is in a folder, and says Activity 15-Worksheet 8. Use the map in the encyclopedia to help you do the worksheet.

Push the tape recorder ON button.

Tex, there is one more kind of government that most of us live under. Do you remember where we went to sign on to the cattle drive?

Sure, Pete, we signed up in the town of Broncoville. Do you remember how big I thought it was? Shucks, Broncoville was tiny compared to the cities of Cheyenne and Denver.

That's right, Tex , but every town or city can have a form of government. It doesn't matter if ninety people live there or over a millon. The people elect someone to make laws for everyone in the city. The people in the city pay taxes. The elected people use the tax money to buy land for city parks and city swimming pools.

The tax money is used to buy city fire engines. City policemen are paid with tax money. Cities use some of the tax money to build city hospitals and

city libraries. All of these things are for the use and protection of the people in the city.

Golly, Pete, being an elected person must be a hard job. He must spend other people's money to buy property and services for the good of everyone.

It is a hard job, Tex. If the people do not like how the elected person spends the tax money, they can elect someone else. The activities on the next page will help you learn more about your city or town.

Push the tape recorder OFF button.

DO ACTIVITY 16 OR ACTIVITY 17. YOU MAY DO BOTH IF YOU WISH.

Activity 16
Get worksheet number 9 from the Tex Tax Center. It is blue, is in a folder, and says Activity 16-Worksheet 9.

OR

Activity 17
Nearly every city or town in the United States provides fire protection and police protection with tax money. Get the phone book for your city from the Tex Tax Center. Look in the yellow pages under "Government-City". Write down the phone numbers for the fire department and the police department. Write down anything else that is listed under "Government-City". These are all paid for with tax money. Put your paper in the checking box. Mark the date under Activity 17 on your Record Sheet.

DO Activity 18
Do worksheet number 10. It is in the Tex Tax Center. It is blue, is in a folder, and says Activity 18-Worksheet 10.

Push the tape recorder ON button

Tex, there is just one more thing I'd like you to know about governments. The people in the United States share with one another. People from the state of Texas can drive their cars on the highways in Kansas. People from Wichita, Kansas can get help from the police in Kansas City if they need it.

Pete, thanks a lot. You have really helped me understand about governments. I know you've helped the boys and girls doing the capsule, too. There are several levels of government in the United States. They all use tax money to provide needed government services and property.

Push the tape recorder OFF button.

I have one more job for you do do in this capsule. Ask your teacher for the Post Test.

GOOD LUCK!

You may do these activities if you want to learn more about your government.

1. Use the encyclopedia to find out your state flower, bird, animal, and song. Find out when your state became part of the United States.

2. The capital is the city in the country or state where the elected people go to get together to make the laws and spend the tax money. Find the capital of the United States in the encyclopedia under "United States". Find the capital of your state in the encyclopedia under your state.

3. Washington, D.C. is one city in the United States which is not in a state or county. Look up "Washington, D.C." in the encyclopedia to find out why.

4. Get a road map of your state. It will show all the cities and towns in your state. Are you surprised at how many there are?

TEX TAX 2

TEACHER'S GUIDE

Tex learns about government expenses

By
Judith K. Anderson

Illustrations by
Sherry Anderson

Project COST
ESEA Title IV
Kansas State Dept. of Education
USD 449
Easton, KS 66020

TABLE OF CONTENTS

I. Package Resume Form 1

II. Capsule 2 Objectives 2

III. Special Instructions & Suggestions 3-4

IV. Materials List 5

V. Record Sheet & Assessments 6

VI. Special Directions for Section I 7-8

VII. Directions for the "Jeep" Game 9-10

VIII. Special Directions for Section II 11-12

IX. Worksheets & Keys (Activity 11) 13

X. Pre-Test Key 14-15

XI. Post-Test Key 16-17

XII. Bibliography 18

XIII. Appendix 19

XIV. Record Sheet 20

XV. To The Teacher: 21

XVI. The Story of Tex Tax 22-35

XVII. Tape Number Sheet 36

XVIII. Letter to Parents 37

XIX. Worksheets 2, 3, & 5 Keys 38-41

XX. Pre-Test 42-43

XXI. Chart for Activity 1 44

XXII. Worksheets 1-6 45-51

XXIII. Post-Test 52-53

PACKAGE RESUME FORM

PUBLICATION DATE March, 1980

LEVEL/SUBJECT Grades 3-5

TITLE Tex Tax

AUTHOR Judith K. Anderson

ABSTRACT:

Tex Tax is a three capsule package which introduces the American tax system to middle elementary students. The three capsules are built around the story of Tex Tax leaving the ranch and going to the city for the first time. Taxation becomes a major concern to Tex when he pays sales tax and income tax. His friend Pete helps out by explaining the taxation concept. Pete helps Tex realize the benefits of Americans paying taxes. They explore different government services and means of collecting taxes. Tex realizes the importance of using his elected officials to have a voice in how his tax money is spent.

The capsules ask the student to use worksheets, games, posters, films, and art projects to gain an understanding of taxation. Capsule 1 centers on taxation at federal, state, county or parish, and city levels. It asks the student to distinguish between private property and government property. The first capsule should take the student about six hours to complete. The student explores government services and the use of tax money to pay for those services. Sales tax, property tax, and income tax are topics of Capsule 3. It should take the student about six hours to complete.

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CAPSULE 2 OBJECTIVES

Upon completing this capsule, your student should be able to:

* identify tax supported government services and employees.

* explain that government property and services are paid for with tax dollars.

* identify misuse of government property and services as a cause of higher taxes.

SPECIAL INSTRUCTIONS & SUGGESTIONS

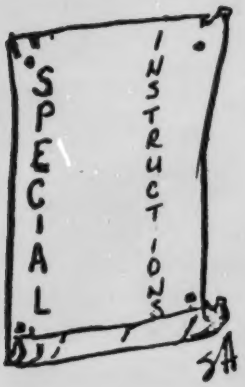
The Tex Tax Learning Center can be a table or counter top where all the necessary materials are together. The three capsules and the introduction of the Tex Tax package are color coded. The introduction is white. Capsule 1 is blue. Capsule 2 is orange. Capsule 3 is pink. If paper is available in these colors, print each capsule and its worksheets on the appropriate color. If colored paper is not available, use construction paper to make covers for the capsule and individual folders for the worksheets. The introduction and each student capsule can be put in three-ring notebooks and should be left in the center at all times. Laminating the pages will make the capsule more durable. The student can get his/her instructions at the center and then will return to his/her desk to do most of the activities.

The student is instructed to listen to much of the capsule recorded on tape as he reads along in the booklet. This is not necessary if you feel that your students can handle the reading on their own, but it is highly recommended.

The introduction story is the same for all three capsules. It is intended to be a read-along story. It can be taped on a separate tape or at the beginning of each capsule tape. It can also be used as a group activity by making transparencies of each page and showing it to your class on the overhead projector.

When you tape the capsule, ring a bell at the end of each page. This will help the student keep up with the page turns. Each capsule should be taped on a separate tape. Set the tape counter at 0 before you begin taping. Record the counter number on the Tape Number Sheet as you begin each new part. A copy of the Tape Number Sheet is at the end of this section. Post the sheet in the center so the student will know where to set the tape each time he needs to listen to it.

The student should rewind the tape back to 0 each time he finishes listening. The next student can then come to the center, be certain the tape is at 0, and run the tape at "fast forward" until the counter shows the number he is ready for in the capsule. You will probably need to explain this operation to your students before they begin working in the capsule.



MATERIALS LIST

The following materials will be needed for Capsule 2. Most of these can be kept at the Tex Tax Center. You may want to keep the Pre- and Post-Tests at your desk.

1. Worksheets 1-6 in individual orange folders. The number of the worksheet should be marked on the folder.
2. A "Government Jobs" poster (instructions for making this poster are in Special Directions for Section 1)
3. "Jeep Game" cards
4. Job cards, cowboy hat, and fireman hat
5. Tape player and headphones
6. Filmstrip viewer
7. Drawing paper
8. White paper long enough for students to lie on and be drawn around. Butcher paper or table paper is suggested.
9. Masking tape
10. A checking box for completed work
11. A folder for the Record Sheets
12. Pre-Test and Post-Test sheets

RECORD SHEET & ASSESSMENTS

Each student will be responsible for marking his own Record Sheet. A copy of the Record Sheet is at the end of this section. The Record Sheets should be kept in a folder at the Tex Tax Center. You should go over the Record Sheet with the student before he/she begins working in the capsule.

Each student should complete the Pre-Test before he/she begins the activities in Section 1. A copy of the Pre-Test is included in this guide. It is an indication of where your students are before they begin work in the capsule. A Post-Test is given after the student completes the capsule. This allows you to evaluate what your students have learned by completing the activities in the capsule.

Several activities in Tex Tax 2 need to be directed by the teacher to the entire group working on the capsule. You will need to decide the best time to work with your students in a group.

There are several activities asking the students to discuss taxes with their parents. A letter explaining the capsule to parents is at the end of this section.

SPECIAL DIRECTIONS FOR SECTION I

ACTIVITY 1

This activity involves everyone in the class whether they are working in the capsule or not. Take a class period to discuss the jobs of the parents of your students. Help the students decide whether each job is a government job or a private job. Record this information on the chart following this section. Transfer the information onto a piece of poster board and place the poster in the Tex Tax Center.

ACTIVITY 3

This activity is called the Jeep Game. Jeep is based on the Old Maid Game. It uses 31 small pieces of cardboard about the size of playing cards. Either draw, cut out and glue, or stamp pictures of government and private workers on 20 of the cards. You will need two cards of each worker. Some suggestions for workers are:

GOVERNMENT WORKERS	PRIVATE WORKERS
soldier	secretary
sailor	nurse
policeman	miner
teacher	carpenter
postman	farmer

SPECIAL DIRECTIONS FOR SECTION 1 (CON'T)

ACTIVITY 3-- The Jeep Game (con't)

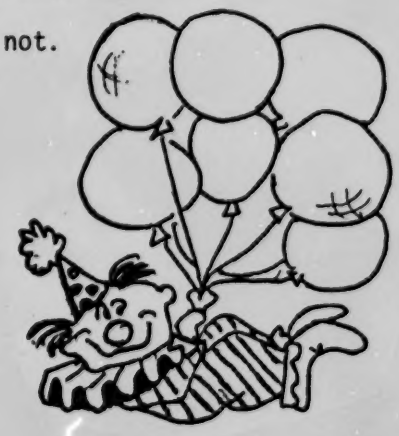
You will also need 5 cards with PRIVATE and 5 cards with GOVERNMENT printed on the face. Make 1 card with a picture of a jeep. Include a copy of the rule sheet found at the end of this section. Place the box of cards and the rules in the Tex Tax Center.

ACTIVITY 4

You may use cards like the ones you made for the Jeep Game in Activity 3. Have one card of each worker. Mark "G" on the back of the government workers and "P" on the back of the private workers. It is suggested that a cowboy hat and a fireman's hat be used for the sorting. Possibly a student could bring them from home. If the hats are not available, they are not necessary for the completion of the activity.

ACTIVITY 6

The filmstrip "The Town That Had No Policeman" is adapted from the book of the same name by Maria Winn. The book may be available in your library, if the filmstrip is not.



DIRECTIONS FOR JEEP

Jeep is played like Old Maid. The object of the game is to find two matching job cards and one card telling whether the job shown is a private job or a government job. When a player has a set, he discards them. The last player holding a card in his hand is a jeep.

There are 31 cards in the game, 1 jeep card, 20 job cards, and 10 label cards.

The matching job card must have a correct label card. For example, the 2 nurse cards must be matched with a PRIVATE card. The 2 sailor cards need to be matched with GOVERNMENT card.

RULES FOR PLAYING

1. One player is chosen for dealer. He/she mixes the cards up and deals them out, one at a time FACE-DOWN, to each player starting with the player to his left and going clockwise.

2. All players look at their cards. If they have any matchings job cards and a correct label card, they place them in the center of the table, FACE-UP. They are to tell what the job is and whether it is a private job or a government job. The cards stay on the table is the other players agree with the label. If they disagree with the label, the player must pick up the cards and return them to his hand.

RULES FOR PLAYING JEEP (CON'T)

3. Starting with the player to the left of the dealer, EACH PLAYER IN TURN picks ONE card from the player ON HIS RIGHT. That player holds up his cards with the BACKS facing the other player to allow one to be picked.

. If a player picks a card which matches two in his hand, he places them FACE-UP in the center for all to see and to decide if the label card is correct.

5. The game continues with each player, in turn, picking one card from the player to his right. When a player has matched and discarded all of his cards-- he is out of the game. THE GAME ENDS when there is only ONE player left with a card (JEEP) and that player is the "JEEP".

SPECIAL DIRECTIONS FOR SECTION II

ACTIVITY 9

Explain the objectives of Tex Tax to your principal, school superintendent, or a school board member and invite him/her to visit your class to discuss school expenses. Show the guest a copy of Worksheet 4 to give him/her an idea of what the students need to know. If no one is able to come, you will need to present this information to your students.

ACTIVITY 10

Make an answer key to be kept in the Tex Tax Center so that this can be a self-checking activity.

1. $13,355
2. $600
3. $300
4. $24,255
5. Property taxes from people living in the district.

ACTIVITY 14

One child should visit with the principal and then act as a resource person for this activity. This topic can be covered eariler if the principal is your resource person for Activity 9.

SPECIAL DIRECTIONS FOR SECTION II (CON'T)

ACTIVITY 15

The students can work together to write one letter from the class. You will need to have the address of your State Highway Commission and an envelope at school. Encourage the letter writers to explain what they are studying and why they are interested in the cost of litter.

ACTIVITY 16

Several children will do this activity together. Meet with them to help them formulate workable plans. Allow time for them to present the play to the rest of the class.

WORKSHEETS AND KEYS

ACTIVITY 11

Encourage your students to think of as much equipment as possible for a fire station. Some possible answers are:

trucks

gasoline

hose

ladders

hatchets

hats

boots

gloves

water-proof coats

NAME Rey DATE

PRE-TEST

1. Put a "G" in front of government jobs. Put a "P" in front of private jobs.

G Mailman
P Milkman
P Doctor
G President of the U.S.
G Teacher
P Lawyer
P Nurse
G Sailor
G Fireman
P Farmer

Circle True or False.

True (False) 2. Fire protection is free to people who live in a town.

True (False) 3. The President of the U.S. works for free for people in the United States.

4. The money people pay for government services is called taxes

PRE-TEST Page 2

5. Write a sentence telling how the costs of schools in the United States are paid.

People in the school district pay a property tax to pay for schools

6. Check the item below which could mean higher taxes for taxpayers.

____ Wrecking a car

_✓_ Breaking school windows

____ Stealing candy at the grocery store

____ Playing with matches at home

NAME Rey DATE

POST-TEST

Circle the letter of the correct answer.

1. Army officers are
   (a). government workers.
   b. private workers.

2. Policemen are
   (a). government workers.
   b. private workers.

3. Waitresses are
   a. government workers.
   (b). private workers.

4. Mechanics are
   a. government workers.
   (b). private workers.

5. Prison guards are
   (a). government workers.
   b. private workers.

6. People in the U.S. pay for government services and property with money called taxes.

POST-TEST Page 2

7. Taxes pay for schools. List four school expenses that tax money must pay for.

buildings
books
teachers
supplies

8. Name one thing that could raise school taxes.

fires, broken windows

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APPENDIX

This appendix contains copies of all worksheets and assessments. These copies may be used to make your own classroom quantity copies. To use, unstaple the sides of the teacher's guide and remove the worksheet and assessment pages. Restaple the remaining pages of the teacher's guide.

RECORD SHEET

NAME_____

Put the date you complete each exercise in the box under the pre-test, activities, and post test. Keep this sheet in the folder at the Tex Tax Center. You will be using it for all of this capsule.

CAPSULE 2

PRE-TEST

POST-TEST

SECTION 1

do do choose do choose

1	2	3	4	5	6	7

SECTION 2

do choose choose do choose do

8	9	10	11	12	13	14	15	16

EXTRA ACTIVITIES (QUEST)

1	2

TO THE TEACHER:

On the following pages you will find "The Story of Tex Tax". This is the same story that is found at the beginning of Capsule 1 (in the student's guide). The story is included here for the benefit of your students. If they have trouble remembering the story, you may remove these pages from this guide for the use of the students.

The Story Of Tex Tax

This is the story of Tex Tax. Tex leaves the ranch and discovers taxation. His friend, Pete helps him understand the benefits Americans have and how they pay for these benefits through taxation. Together, Tex and Pete explore the world of taxes: sales tax, income tax and property tax.

We are going on a pretend trip to Texas to meet a friend of mine. Push the ON button of the tape recorder. Read along with me as you listen to the tape. Turn the page when you hear the bell. Push the button now.

Hi, ya all! My name is Tex Tax, and I'm a rootin'-tootin' cowboy. I've been a cowboy since the day I was born on my ma and pa's million acre ranch. Ma and Pa didn't much like to leave the ranch, so it was eighteen years before I ever set foot on land not belonging to my pa. What a good life it was driving cattle, breaking broncos, and branding calves year after year.

One day a strange cowboy wandered onto the ranch. He said his name was Pete, and he asked Pa for work. We were getting ready for spring roundup and needed all the hands we could get, so Pa hired him on the spot. I needed someone to help me in the north section. Pete and I headed that way together.

Pete was a fine cowboy and an even better storyteller. He'd been everywhere from Texas to Montana, and he told me of the great times he'd had in Dodge City, Denver, and Cheyenne. The more Pete talked, the more excited I got. I wanted to see those places and have the good times. Pete told me he'd be moving along after round-up. Did I want to go with him? I sure did!

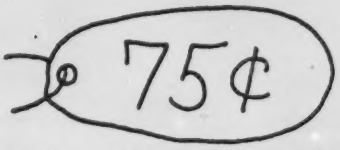
Telling Ma and Pa I was leaving was mighty hard. Ma bawled like a hurt calf. Pa snuck a sniffle behind the barn. But they knew I needed to see the rest of the world and that I'd be back. So, one fine, summer morning Pete and I took off.

It took us two days of hard riding to get off Pa's spread, and then two more days to reach the nearest town of Broncoville. Pete said we could sign on to a cattle drive that would take us up into Colorado. That sounded good to me.

WOW! Broncoville was quite the place. I'd never seen so many people and buildings scrunched together on such a little piece of land before. Stores bulged with new-fangled items to buy. My eyes nearly popped out of my head trying to see everything.

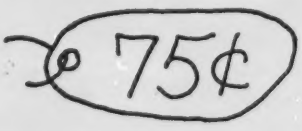
Pete and I signed up with a cattle drive heading north, but we wouldn't be leaving for a couple days. We had some time to get our gear ready and to help the trail boss out. I needed to buy a good rope, so Pete and I went shopping for that.

We went into Rex's Rope Shop where there was every kind of rope you could imagine. I couldn't believe all the different kinds. There was a pretty little gal standing behind the counter, and she let me look all I wanted. Finally I found a jim-dandy rope. I could picture myself lassoing those big Texas longhorns with it. The rope had a tag hanging from it which said:



I took three quarters out of my pocket and ambled up to the counter. The pretty gal smiled at me, looked at the tag, and said, "That will be 78¢, please."

Well, I knew I could read as well as anyone. I looked at that tag again, and sure enough it said:



I said, "Beggin' your pardon, Ma'am, but the tag on this rope says 75¢."

She said, "That's right, Cowboy, and there is 3¢ for sales tax."

Well, I didn't know what in the world she was talking about, but I didn't want to argue with that cute little gal. I dug three more cents out of my pocket. She handed me my rope.

Pete and I moseyed on down the street. We stopped here and there to buy bandanas, shirts, and new boots. I didn't take out my money until the clerk told me how much I owed. Sure enough, everything I bought cost several pennies more than the price ticket said. I finally asked Pete about it. He said, "Oh, Tex, that is the sales tax." He seemed to think that would explain it.

I didn't want to act dumb, so I said, "Oh yeah." But I didn't understand at all.

The next morning Pete and I wandered down to the corral. We found our trail boss, Sam Saddlehorn. Sam said, "Hey, fellas, I'll pay you a dollar an hour to help me get these longhorns ready to go."

We were looking for something to do anyway, so we got busy. Boy did we work! We put in a good eight hours of wrestling mean cows around. The way I figured it, Sam owed us each eight dollars at the end of the day. It was getting dark when Pete and I found Sam. We told him we'd worked for eight hours. He took out his checkbook and started writing. He handed a check to Pete and one to me. I stuck it in my pocket.

I took a good look at the check when I got back to our room. I couldn't believe my eyes. That check said "$7.19". We had earned $8.00. I was almost riled, so I asked Pete about it. He said, "Oh, Tex, Sam took out the income tax." He seemed to think that would explain it.

I didn't want to act dumb, so I said, "Oh, yeah". But I didn't know what was going on.

Pete and I got cleaned up, ate some supper, and ran into some fellas who wanted to play some poker. We sat down and were having a good time until one of the fellas started acting mean. He pulled a gun and accused one of the other guys of cheating.

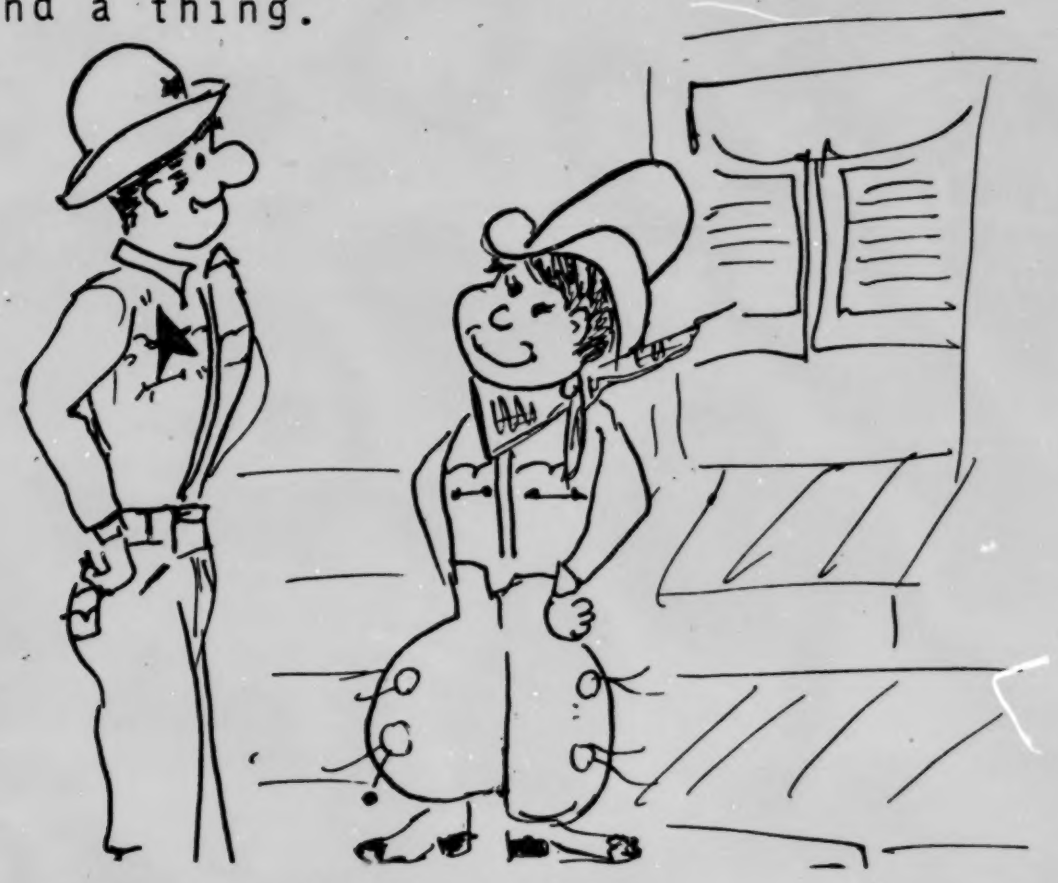
Just then a fella with a shiny star on his chest happened by and heard what was goin' on. He told the mad cowboy to settle down and took his gun from him for safekeeping.

I had been mighty relieved to see that fella walk in and take care of things. I went over and shook his hand. I offered to pay him for helping us out. He said, "Aw, Tex, I'm the marshall. That's my job."

I said, "But, Marshall, do you do your job for free? Don't people pay you when you help them?"

He said, "No, Son. I'm a public servant and am paid with tax dollars." He seemed to think that would explain it.

I didn't want to act dumb. I said, "Oh, yeah." But I really didn't understand a thing.



Well, young'uns, many years have passed since I was a young cowboy fresh off the ranch in Broncoville. Now I understand all about taxes. I want you to understand some things about them too, so you will know what is happening when you buy something or get paid for work.

SADDLE UP AND LET'S BEGIN!
Push the tape recorder OFF button.

TAPE NUMBER SHEET
CAPSULE 2

Be certain that the tape is at the beginning and that the tape counter is at the "0". Watch the counter while you push the "fast forward" button on the tape player. Stop the tape when you get to your place.

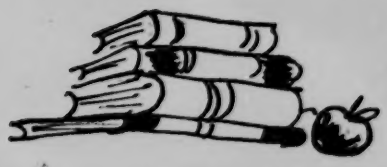
PAGE 1 is #_____on the tape counter.

PAGE 2 is #_____on the tape counter.

PAGE 6 is #_____on the tape counter.

PAGE 14 is #_____on the tape counter.

PAGE 23 is #_____on the tape counter.



Dear Parents,

Your child is involved in an individualized learning capsule about taxes. The purpose of this instruction is to have him/her understand that taxes paid by everyone in the United States support the government and all its services. It is hoped that he will realize that seemingly "free" government services are actually costly for the American taxpayer and that these services should be used wisely and not abused.

Several activities in this capsule attempt to bring the cost of government to a personal level by having each student discuss with his family the taxes they pay. The three main taxes discussed are income tax, sales tax, and property tax. Your child may bring home some worksheets during the next few weeks and ask you questions about taxes you pay. The worksheets are not intended to provoke a technical discussion or to pry into your personal business. It is simply hoped that the student will realize that his/her own family pays a lot of tax each year.

Thank you for your help and cooperation. Please call me if you have any questions or want to find out more about the capsule.

Sincerely,

Your Child's Teacher

NAME Rey DATE

Activity 5-Worksheet 2

Remember: Taxes pay for government buildings and services.

Do this Riddle Round-up. Read each riddle and then answer both questions.

1.

I am a government worker.
I wear a badge.
I wear a uniform.
I direct traffic.
Safety is my job.
My car has a siren and a flashing light.
I am a policeman
I am paid with taxes

2.

I am not paid with taxes.
I work in an office.
I work with brushes.
I work with drills.
When you come to see me, you open your mouth.
Teeth are my business.
Who am I? dentist
Who pays me? my patients

Activity 5-Worksheet 2
Page 2

3.

I wear white.
I carry a black bag.
Health is my business.
I work in a hospital.
A nurse is my helper.
Patients pay me when I help them.
Who am I? doctor
Am I a government worker or a private worker? private worker

4.

My color is red.
I slide down poles.
I ride in a truck.
I work with water, a hose, and ladders.
I put out fires.
The city government pays me.
Who am I? fireman
I am paid with taxes

Show this sheet to your teacher. Talk over any questions you have with her. Mark the date on your Record Sheet under Activity 5.

NAME Rey DATE

Activity 8-Worksheet 3

Answer these questions about the school Tex told you about. You may read the story again to help answer the questions.

1. Is the school private property or government property? government property

2. Who does the school belong to?
all the people

3. Was the school free? no

4. Where did the money for the school come from? people paid property tax

5. What does the School Board do?
hires people to build schools
hires teachers
buys books and supplies
spends tax money for schools

Put this worksheet into the checking box. Mark the date under Activity 8 on your Record Sheet.

NAME Ray DATE

Activity 10-Worksheet 5

Cost of supplying a third grade room for one year:

Classroom teacher	$11,000.00
Music teacher	$785.00
P.E. teacher	$785.00
Reading teacher	$785.00
25 math books	$125.00
50 reading books	$250.00
50 reading workbooks	$100.00
25 Spelling books	$75.00
25 Writing books	$50.00
Other supplies	$300.00

The chart above shows some of the costs of having a school. Use the chart to answer these questions.

1. How much does it cost for teachers in a classroom? $13,355.00

2. How much do all the books cost? $600.00

3. How much are the other supplies? $300.00

4. What is the total cost of items on the chart? $14,255.00

5. Where does the school get the money to pay for these items? people in the school district pay taxes for the school

NAME_____ DATE_____

PRE-TEST

1. Put a "G" in front of government jobs. Put a "P" in front of private jobs.

_____Mailman
_____Milkman
_____Doctor
_____President of the U.S.
_____Teacher
_____Lawyer
_____Nurse
_____Sailor
_____Fireman
_____Farmer

Circle True or False.

True False 2. Fire protection is free to people who live in a town.

True False 3. The President of the U.S. works for free for people in the United States.

4. The money people pay for government services is called_____

PRE-TEST Page 2

5. Write a sentence telling how the costs of schools in the United States are paid.

_____

_____

6. Check the item below which could mean higher taxes for taxpayers.

_____Wrecking a car

_____Breaking school windows

_____Stealing candy at the grocery store

_____Playing with matches at home

Chart for Activity 1

Student's Name	Mother's Job	Priv.	Gov.	Father's Job	Priv.	Gov.
1. John	Secretary at Army base		✓	Plumber	✓	

NAME_____ DATE_____

Activity 2-Worksheet 1

1. How many people listed on the poster work for the government?_____ These people are paid with tax dollars.

2. Write down the names of three of the government jobs._____

_____

_____

3. How many people on the poster do not work for the government?_____ These are private workers.

4. Write down the names of three of the private jobs._____

_____

_____

5. Do the people who work for the government work for free?_____

6. Do the people who have private jobs work for free?_____

7. How are the government workers paid?_____

8. How are the private workers paid?

_____

Put this worksheet in the checking box in the Tex Tax Center. Mark the date on your Record Sheet under Activity 2.

NAME_____ DATE_____
Activity 5-Worksheet 2

Remember: Taxes pay for government buildings and services.

Do this Riddle Round-up. Read each riddle and then answer both questions.

1.

I am a government worker.
I wear a badge.
I wear a uniform.
I direct traffic.
Safety is my job.
My car has a siren and a flashing light.
I am a_____.
I am paid with_____

2.

I am not paid with taxes.
I work in an office.
I work with brushes.
I work with drills.
When you come to see me, you open your mouth.
Teeth are my business.
Who am I?_____
Who pays me?_____

Activity 5-Worksheet 2
Page 2

3.

I wear white.
I carry a black bag.
Health is my business.
I work in a hospital.
A nurse is my helper.
Patients pay me when I help them.
Who am I?_____
Am I a government worker or a private worker?_____

4.

My color is red.
I slide down poles.
I ride in a truck.
I work with water, a hose, and ladders.
I put out fires.
The city government pays me.
Who am I?_____
I am paid with_____

Show this sheet to your teacher. Talk over any questions you have with her. Mark the date on your Record Sheet under Activity 5.

NAME_____ DATE_____

Activity 8-Worksheet 3

Answer these questions about the school Tex told you about. You may read the story again to help answer the questions.

1. Is the school private property or government property?_____

2. Who does the school belong to?

_____

3. Was the school free?_____

4. Where did the money for the school come from?_____

_____

5. What does the School Board do?

_____

_____

_____

_____

_____

Put this worksheet into the checking box. Mark the date under Activity 8 on your Record Sheet.

NAME_____DATE_____

Activity 9-Worksheet 4

Here are some questions to ask the guest speaker.

1. How much did it cost to build our school?_____

2. How much do books for our school cost each year?_____

3. How much do paper and other supplies for our school cost each year?_____

4. How much does it cost to pay for water and electricity for our school?_____

5. How much does it cost to pay all the people who work at our school?

_____

6. Where does the money to pay for all the above things come from?_____

_____

Write your own questions here:

_____

_____

_____

Mark the date under Activity 9 on your Record Sheet.

NAME_____ DATE_____

Activity 10-Worksheet 5

Cost of supplying a third grade room for one year:

Classroom teacher	$11,000.00
Music teacher	$785.00
P.E. teacher	$785.00
Reading teacher	$785.00
25 math books	$125.00
50 reading books	$250.00
50 reading workbooks	$100.00
25 Spelling books	$75.00
25 Writing books	$50.00
Other supplies	$300.00

The chart above shows some of the costs of having a school. Use the chart to answer these questions.

1. How much does it cost for teachers in a classroom?_____

2. How much do all the books cost?

_____

3. How much are the other supplies?

_____

4. What is the total cost of items on the chart?_____

5. Where does the school get the money to pay for these items?_____

_____

NAME_____ DATE_____

Activity 12-Worksheet 6

Take this sheet to the service station next time your parents go. Look at the pump to answer these questions.

1. What is the gasoline tax per gallon of gas?_____

2. How many gallons of gas did your parents buy?_____

3. How much gasoline tax did your parents pay this time at the gas station?_____

This tax money goes to build and improve highways.

Bring this sheet back to school and put it in the checking box. Mark the date under Activity 12 on your Record Sheet.

NAME_____ DATE_____

POST-TEST

Circle the letter of the correct answer.

1. Army officers are
   a. government workers.
   b. private workers.

2. Policemen are
   a. government workers.
   b. private workers.

3. Waitresses are
   a. government workers.
   b. private workers.

4. Mechanics are
   a. government workers.
   b. private workers.

5. Prison guards are
   a. government workers.
   b. private workers.

6. People in the U.S. pay for government services and property with money called_____.

POST-TEST Page 2

7. Taxes pay for schools. List four school expenses that tax money must pay for.

_____

_____

_____

_____

8. Name one thing that could raise school taxes.

_____

TEX TAX 2

Tex learns about government expenses.

Student Material

By
Judith K. Anderson

Illustrations by
Sherry Anderson

Project COST
ESEA Title IV
Kansas State Dept. of Education
USD 449
Easton, KS 66020

Let's find out what Tex is up to now. We will use the tape recorder again. Read along as you listen to the tape. Turn the page when you hear the bell. Push the tape recorder ON button now.

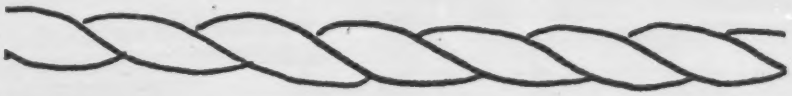
Hi, ya all! It is sure good to see you again. I am anxious to get started in Capsule 2. I'm glad you are coming along.

We learned about private property and levels of government in Capsule 1. In Capsule 2, we are going to think more about the property and services the government provides with tax dollars. I want you to read and lis-

ten to the story about Pete and me in Broncoville again. It is here in the Tex Tax Center and is printed on white paper.

Push the tape recorder OFF button.

Find the story about Pete and Tex in Broncoville. It is in the Center and is printed on white paper. Read the story over now.

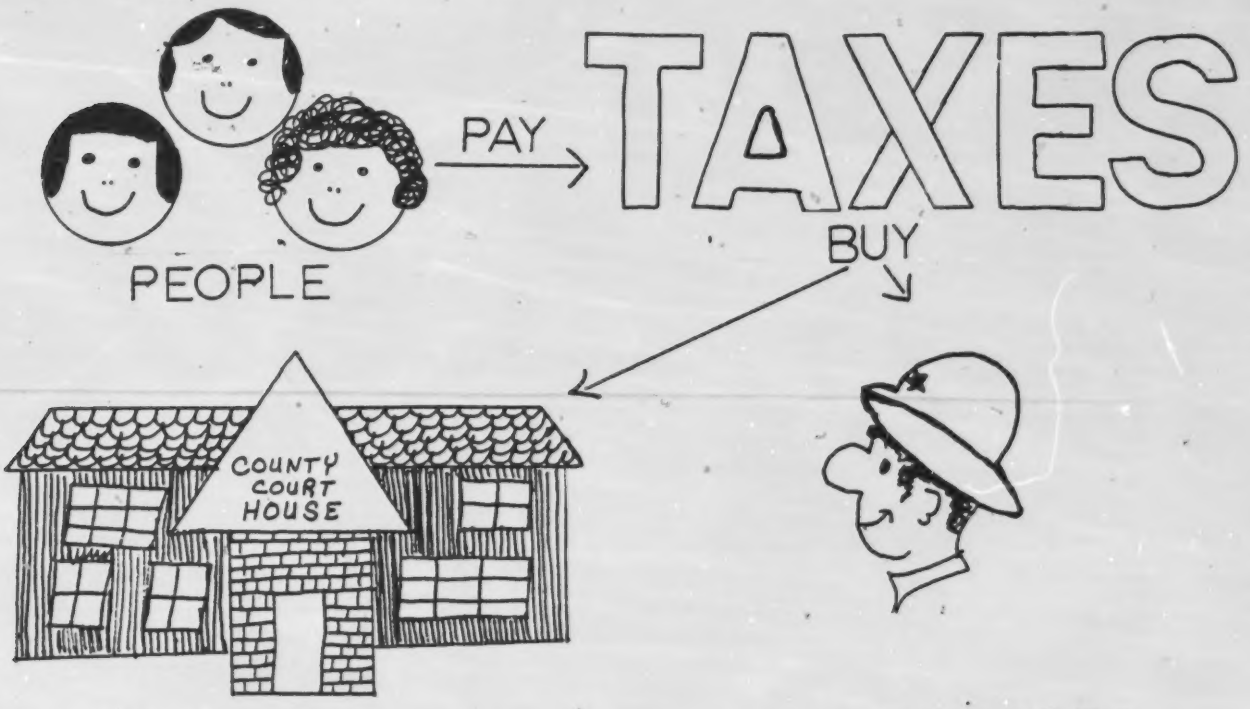


Push the tape recorder ON button.

Okay, guys and gals think about when the marshall helped me out with that cheating poker player. He told me that he was a public servant. He said he was paid with tax dollars. I didn't know what he meant then, but I do now. I bet you understand part of what he said, too. He was a public

servant so he worked for everyone. But the marshall didn't work for free. He was paid with tax dollars.

Taxes is a mighty important word. We've talked about four levels of government. They are the city, county or parish, state and federal. These levels of government take care of having many services for the people. Fire protection and postal service are two of the many services. The people who live in the city, county, state, or country pay money called taxes. This money is used to build the public buildings and pay the people who work for the government. This money that all the people pay to these governments for these services is called taxes.



GOVERNMENT PROPERTY AND SERVICES

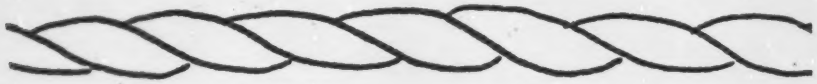
So, the marshall of Broncoville didn't work for free. The people in Broncoville all paid taxes to the city so that they could all have the protection of a marshall. Your parents pay taxes so that schools can be built for you to attend. They pay taxes so everyone can have parks, policemen, and all the other government services we talked about in Capsule 1.

This capsule is about taxes and what they buy. When you have finished Capsule 2, you will be able to:

1. Pick out government workers and services paid for with tax dollars.

2. Tell why government property and services are not free.

3. Tell why wasting and ruining government properties and services are a reason for higher taxes.



Tex Tax Capsule 2 is at the Tex Tax Learning Center. The cover on Capsule 2 is orange. The worksheets that go with this capsule are in orange folders. Read and listen closely. Follow directions carefully. Have fun!

I have a job for you do do. Go to your teacher and get the Pre-test for Capsule 2. After you complete the activities on the Pre-test, give it to your teacher. When the paper is checked, you will be ready to go on in the second capsule.

Push the tape recorder OFF button.

SECTION 1
GOVERNMENT WORKERS AND SERVICES

Push the tape recorder ON button.

Tex, we talked about governments in Capsule 1. The different levels of government provide many services for people. It takes a lot of people to provide all the government services. The people who do this are government workers. Do you remember the marshall who helped us out in Broncoville? He was a government worker. He worked for the city government. Can you think of other government workers?

Let me see, Pete. The mailman delivers mail for all of us. I remember that the Post Office is a service provided by the United States government. He must be a federal worker. The federal government also has the Army, Navy, Marines, Air Force, and Coast Guard for our protection. All the people in the services must be government workers.

Right you are, Tex. The state governments hire workers to build highways for the people in their states. These are state workers. Some other state workers are game wardens and extension agents. They help take care of the animals and plants in the state. Can you think of some county workers?

Well, the county hires people to keep the roads in good shape. They must be county workers. The people who sell car tags at the county courthouse are county workers. The sheriff and all his deputies work for the county.

The city governments hire men and women to take care of the city water plant. Many cities and towns hire trash men to haul the city garbage. City workers plow the streets when it snows. All these people are city or government workers.

Gosh, Pete, governments certainly hire lots of people and provide many services. Does everyone work for the government?

No, Tex. Do you remember when we talked about private property and government property? Private property belongs to the people who buy it. Government property belongs to all of us through the government. Well, people who work for the government provide services for everyone who needs them. The government pays these workers with our tax dollars. Other people have private jobs. They work for the people who pay them for what they do. Doctors get paid by the sick people whom they help. Builders get paid by the people who hire them to build their houses. These people have private jobs. They do not work for the government.

I'm sure glad you explained that, Pete. I knew everyone didn't work for the government. The little gal who worked at

Rex's Rope Shop was a private worker. She got paid by the people who bought ropes. The activities in this section will help the boys and girls think more about government services and workers.

Cowpokes, when you are finished with this section you will be able to:

1. Pick out government workers and services paid for with tax dollars.

Push the tape recorder OFF button.

COMING UP NEXT!

Here are some fun activities to help you learn about the costs of government workers and services. You will need to keep track of the activities when you finish them. Here is a picture of a record sheet. On the record sheet you will mark the activity with the date when you are done. Let's look at an example.

CAPSULE 2
Section 1

1	2	3	4	5	6	7
October 8						

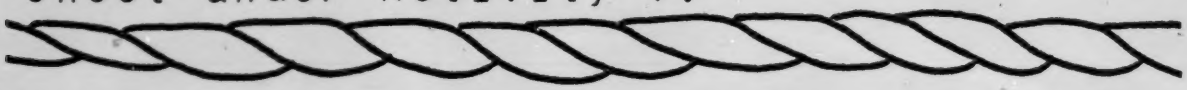
John has done activity number 1, so he put the date he finished it in the box under number 1.

Questions? Ask your teacher.

Go to the Tex Tax Center and get a copy of the Record Sheet. It will be blue. Then turn the page to find lots of fun activities for you.

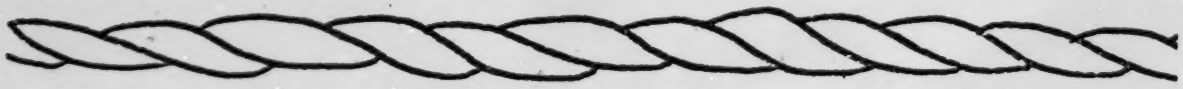
DO Activity 1

Your class needs to make a poster for this capsule. Your teacher will help you all do it together. Mark the date you help make the poster on your Record Sheet under Activity 1.



DO Activity 2

You helped your class make a poster. This poster tells whose parents work at government jobs and whose parents work at private jobs. Use this poster to answer the questions on worksheet number 1. The worksheet is in the Tex Tax Center. It is in an orange folder and says Activity 2-Worksheet 1.



DO ACTIVITY 3 OR ACTIVITY 4. YOU MAY DO BOTH IF YOU WISH.

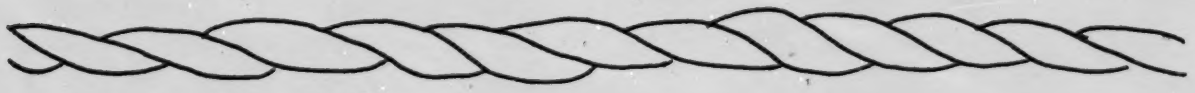
Activity 3

Get the box of Jeep Game cards and 1-3 friends. Read the direction card and play the game. Mark the date on your Record Sheet under Activity 3.

OR

Activity 4

Find the job cards, the cowboy hat, and the fireman's hat at the Tex Tax Center. Take them to your desk. Look at the picture on each card. If it shows a government worker put it in the fireman's hat. If it shows a private worker put it in the cowboy hat. Look at the back of each card when you are finished. The cards in the fireman's hat should all have a "G" on the back for "government worker". The cards in the cowboy's hat should have a "P" on the back for "private worker". Put the cards and hats back in the Center. Mark the date on your Record Sheet under Activity 4.



DO Activity 5

Get Worksheet number 2 from the Tex Tax Center. It is in an orange folder and says Activity 5-Worksheet 2.

DO ACTIVITY 6 OR ACTIVITY 7. YOU MAY DO BOTH IF YOU WISH.

DO ACTIVITY 6 OR ACTIVITY 7. YOU MAY DO BOTH IF YOU WISH.

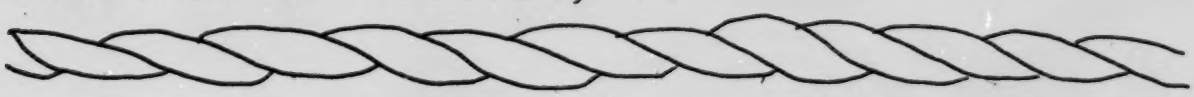
Activity 6

Watch the filmstrip, "The Town That Had No Policeman". Draw a picture of people who work for the government. These people are paid with tax dollars. Show your picture to your teacher. Mark the date on your Record Sheet under Activity 6.

OR

Activity 7

Get a long sheet of paper, lie down on it, and ask a friend to draw around you. Decide what government worker you would like to be and color yourself into that worker on the paper. Cut your worker out and hang it on the wall. Remember that if you were that worker, you would be paid with tax money. Mark the date on your Record Sheet under Activity 7.



You are turning into an expert on government services and workers. Let's stay in the saddle and go on to Section 2

SECTION 2
COST OF GOVERNMENT

Push the tape recorder ON button.

Cowpokes, I made a big mistake when I asked the marshall of Broncoville if he worked for free. We all know now that he was paid with tax money. It is mighty important for all of us to remember that government property and services are not free. People in the United States pay billons of dollars in taxes every year. When government property is ruined or services wasted, it costs all taxpayers more money. When you finish this section, you will be able to:

1. Explain that government property and services are not free.

2. Identify misuse of government property and services as a cause of higher taxes.

The following activities will help you. Turn the page and find out what Pete and I did when we left Broncoville.

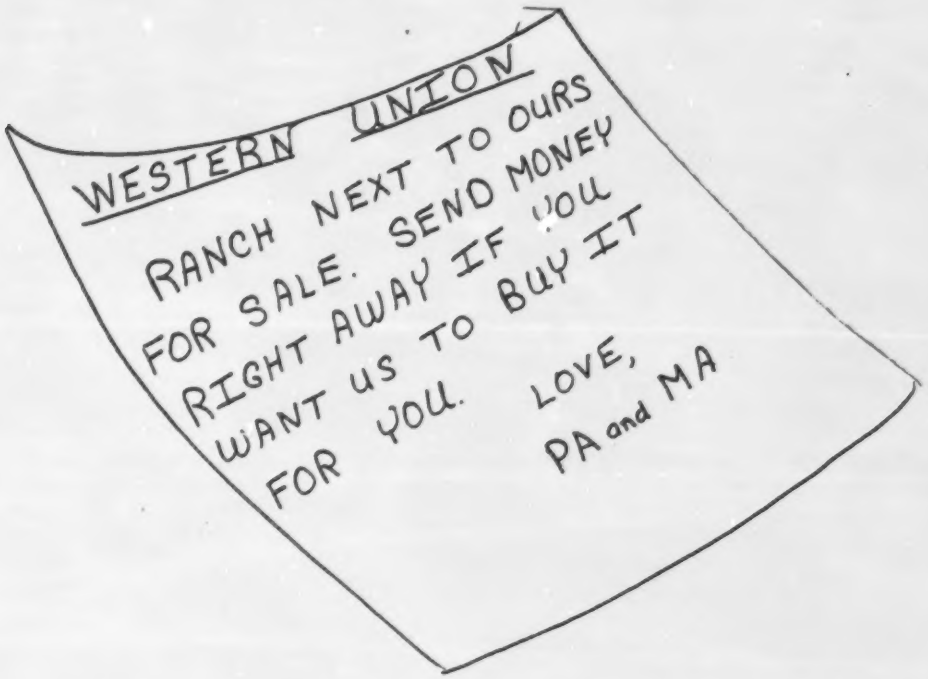
15

Pete and I left Broncoville the morning after our poker game. Sam Saddlehorn had hired eight other cowboys. The eleven of us kept mighty busy keeping 900 longhorns in line. We had a great time along the way. Those cowboys are still my best friends.

We finally got those longhorns to Wyoming. Pete and I found work on a big spread up there. It was called "Twin Forks". The owner of "Twin Forks" was a good, honest man named Ben Johnson. Mr. Johnson and his wife had three daughters. They all three were mighty pretty. I started seeing a lot of the oldest gal, Mary Lou.

We got married at "Twin Forks" six months later.

I had been away from Texas and Ma and Pa for almost two years. I was mighty lonesome when I got a telegram from Pa. It said:



That very day, I sent Pa all the money I had saved in two years. Mary Lou and I were on a train headed towards Texas a week later.

Our new ranch was a fine piece of land. Both Mary Lou and I worked day and night to keep it going. Time passed quickly and soon we had three younguns making our family bigger. I started thinking about taxes again when Molly, my oldest daughter turned five.

Mary Lou and I both wanted our children to go to school. But the nearest school was 200 miles away, and we didn't want to send them away. Our neighbors had young children, too. One night we asked them all to the ranch house. We talked about starting our own school.

Twenty-three families came to our meeting. We all agreed that we needed a school. Mary Lou wrote down a list of things we would need to get our school started.

List for School

1. Building
2. Desks & Chairs
3. Books
4. Teachers

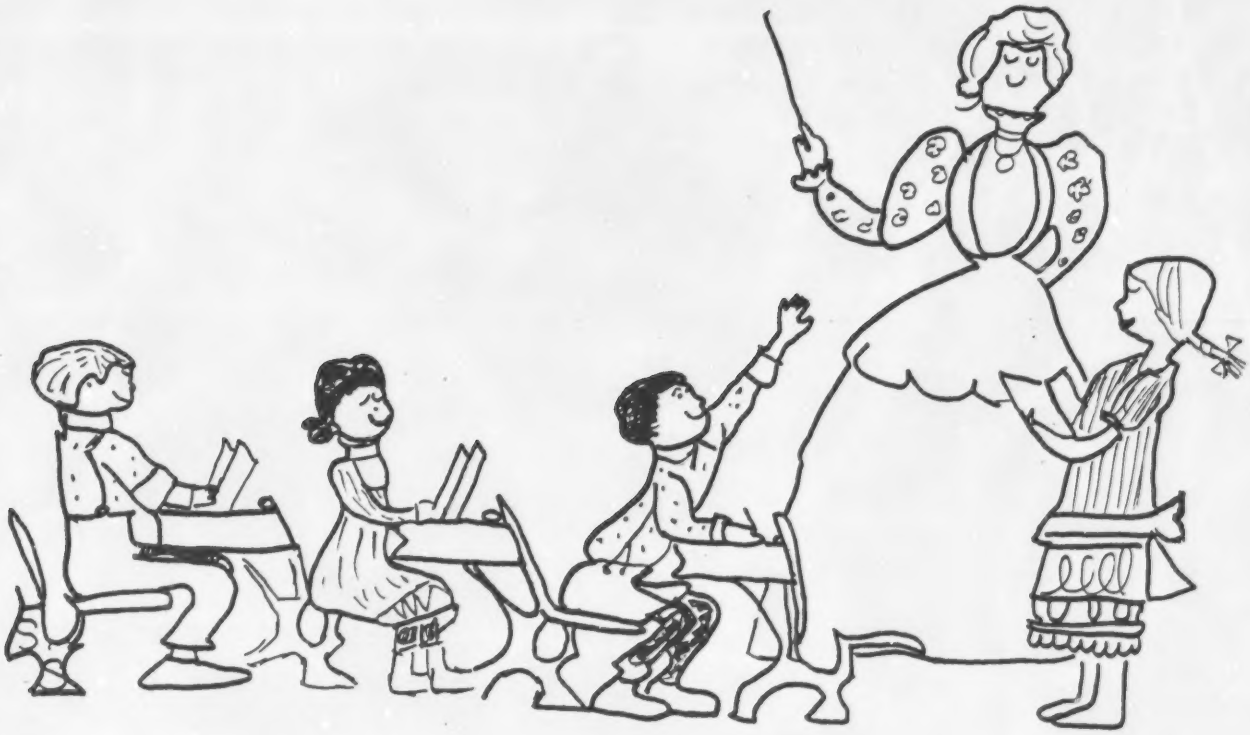
Slim Perkins from the ranch next to ours did some carpentry work. He said he and his sons would build the school and desks if we would provide the lumber and other supplies. We needed money for building supplies, books, and to pay teachers. We decided to raise the money for the school by asking everyone to pay a property tax. Everyone would pay $1.00 for each acre of land he owned. Since Mary Lou and I had 500 acres, we would pay $500.00 every year for the school. We would have enough money for our school, books, and teachers when everyone paid the tax.

We needed someone to be in charge of spending our tax money for the school. It should be someone honest who would spend our money carefully. There were several people at the meeting who would be good for the job. We voted for five of them to be our School Board They would use the tax money to buy the lumber and supplies for Slim to use to build the school and desks. They would hire teachers to teach the students. They would pay for the books and other supplies the school needed. Before the meeting was over, we decided that we would vote for people to be on the School Board every two years. We could vote for the same person if we liked the way he/she

ran our school and spent our money. We could also vote for someone else if we thought he would do a better job. Everyone left the meeting excited about the new school.

The school was built, the teachers hired, and the books and supplies bought by the next fall. My little Molly was in first grade. It was a proud day for Mary Lou and me.

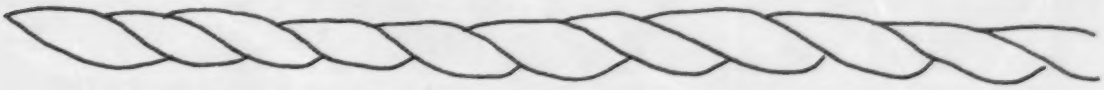
Push the tape recorder OFF button.



DO Activity 8

Activity 8

Get Worksheet number 3 from the Tex Tax Center. It is in an orange folder and says Activity 8-Worksheet 3.



DO ACTIVITY 9 OR ACTIVITY 10. YOU MAY DO BOTH IF YOU WISH.

Activity 9

Your teacher has invited a speaker to come and tell you about the costs of running your school. Listen carefully. You will need a copy of Worksheet 4. It has some questions you might ask your guest.

OR

Activity 10

Get Worksheet number 5 from the Tex Tax Center. It is in an orange folder and says Activity 10-Worksheet 5. When you are finished, get the checking key from the Tex Tax Center and check the sheet. Put your checked paper in the checking box. Mark the date on your Record Sheet under Activity 10.

We have been thinking mostly about taxes and schools. Remember, that other government property and services are paid for with taxes, also. None of them are really free. Sometimes it seems like they are. Everyone who lives and works in the United States pays taxes for these services and properties. The governments spend the tax money like the School Board does for schools. Taxpayers can elect new people to spend their tax money if they don't like the way the elected people are doing it.

DO ACTIVITY 11 OR 12. YOU MAY DO BOTH IF YOU WISH.

Activity 11

City fire departments are also supported by taxes. Make a list of everything a fire department needs to pay for in order to protect people in the city from fire. Show your list to your teacher. Mark the date under Activity 11 on your Record Sheet

OR

Activity 12

Governments build highways. The money for the highways comes from a tax on gasoline. Go with your parents the next time they go to the service station. Fill in worksheet number 6. It is in an orange folder in the Tex Tax Center and says Activity 12-Worksheet 6.

DO Activity 13

Talk about taxes with your Mom and Dad. Find out how much money they pay in taxes each year. Talk about what this money buys. Write a paragraph telling about what you learned. Put it in the checking box. Mark the date under Activity 13 on your Record Sheet.

Push the tape recorder ON button.

Well, Cowpokes, our school was a huge success. Boys and girls came from miles around to learn how to read and write. It was a good school. Of course, it had some

problems, too. One night some low-down scoundrels thought it would be fun to break all the schoolhouse windows. They did it, too. They broke all sixteen windows. It rained that night so you can imagine what a mess it was the next morning. The School Board had to pay over $400.00 of our tax money to get the mess cleaned up and the windows replaced. They had been planning to use that $400.00 to buy basketball goals. Boy were those kids disappointed and mad at those people who broke the windows.

One spring, lightning struck the school and burnt it to the ground. It was a sad day for all of us. There was not enough money to build a new schoolhouse. The School Board asked everyone to vote on whether or not people would pay more taxes for a new school. We had to have a school, so most people voted "yes". People paid $1.50 an acre taxes until the new school was built. Mary Lou and I paid $750.00 a year. It was worth it though. Our three children got a fine education.

These two things that happened to our school taught us all a good lesson. Government property needs to be taken care of, or we will have to pay

more taxes. People pay for government property and services.

Push the tape recorder OFF button.

DO ACTIVITY 14 OR 15. YOU MAY DO BOTH IF YOU WISH.

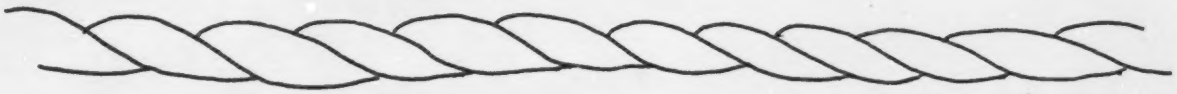
Activity 14

Ask your principal if your school building has had any windows broken or other acts of destruction this year. Find out how much it cost to fix the damage. Give a report to your class on your findings. Mark the date under Activity 14 on your Record Sheet.

OR

Activity 15

Write a letter to the State Highway Commission. Your teacher has the address. Ask how much tax money your state spends each year to clean up litter along the highways. Mark the date under Activity 15 on your Record Sheet.



DO Activity 16

Activity 16

Make up a play about government property and taxes. Show in your play that government property is not free and that misuse of it costs all tax-

payers more money. Your play might be about:

1. Litterbugs cost money.
2. A school burns down.
3. A group of students from another school come and spray paint the walls of your school.
4. A person who works at the Post Office does not pay for stamps. He just brings home what he needs.
5. Think of your own idea of a play.

Your teacher will help you with your play. Get other members of your class to be in your play. Put it on for the rest of your class. Mark the date under Activity 16 on your Record Sheet.

I have one more job for you to do in this capsule. Ask your teacher for the Post Test.

GOOD LUCK!

You may do these activities if you want to learn more about government workers and the cost of providing government services.

1. The United States Post Office provides an important service to people in the country. Many government workers help run the Post Office. Use the encyclopedia to write a report about the Postal Service.

2. The President of the United States is an important government worker. Ask the librarian to help you find out how much he gets paid a year. He is paid with tax money.

TEX TAX 3

TEACHER'S GUIDE

Tex learns about 3 taxes.

By
Judith K. Anderson

Illustrations by
Sherry Anderson

Project COST
ESEA Title IV
Kansas State Dept. of Education
USD 449
Easton, KS 66020

TABLE OF CONTENTS

I. Package Reusme Form 1

II. Capsule 3 Objectives 2

III. Special Instructions & Suggestions . . . 3-4

IV. Materials List 5

V. Special Directions for Section I 6

VI. Special Directions for Section II 7

VII. Special Directions for Section III . . . 8

VIII. Worksheets & Keys (Activity 13) 9

IX. Pre-Test Key 10-11

X. Post-Test Key 12

XI. Bibliography 13

XII. Appendix 14

XIII. Record Sheet 15

XIV. To The Teacher: 16

XV. The Story of Tex Tax 17-30

XVI. Tape Number Sheet 31

XVII. Worksheets 1, 2, & 4 Keys 32-34

XVIII. Pre-Test 35-36

XIX. Mr. Allen's General Store 37-38

XX. Worksheets 1-7 39-46

XXI. Post-Test 47

PACKAGE RESUME FORM

PUBLICATION DATE March, 1980

LEVEL/SUBJECT Grades 3-5

TITLE Tex Tax

AUTHOR Judith K. Anderson

ABSTRACT:

Tex Tax is a three capsule package which introduces the American tax system to middle elementary students. The three capsules are built around the story of Tex Tax leaving the ranch and going to the city for the first time. Taxation becomes a major concern to Tex when he pays sales tax and income tax. His friend Pete helps out by explaining the taxation concept. Pete helps Tex realize the benefits of Americans paying taxes. They explore different government services and means of collecting taxes. Tex realizes the importance of using his elected officials to have a voice in how his tax money is spent.

The capsules ask the student to use worksheets, games, posters, films, and art projects to gain an understanding of taxation. Capsule 1 centers on taxation at federal, state, county or parish, and city levels. It asks the student to distinguish between private property and government property. The first capsule should take the student about six hours to complete. The student explores government services and the use of tax money to pay for those services. Sales tax, property tax, and income tax are topics of Capsule 3. It should take the student about six hours to complete.

Project COST
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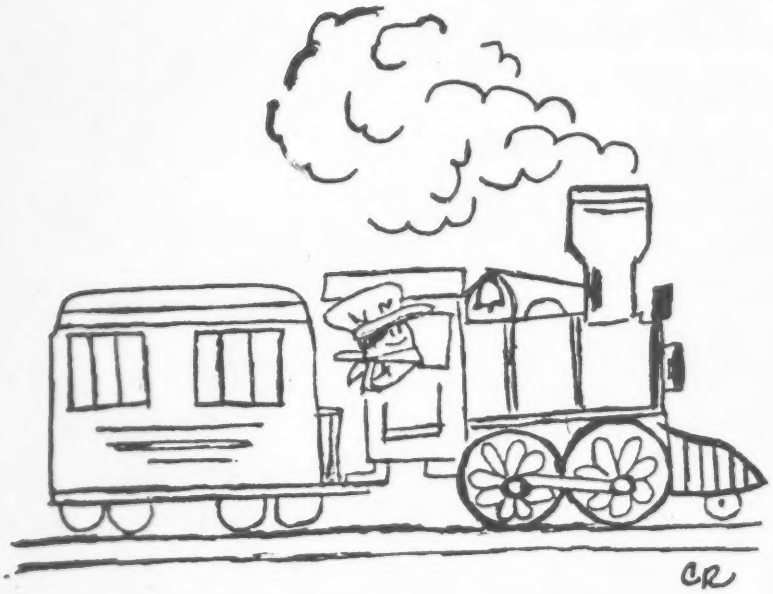
CAPSULE 3 OBJECTIVES

Upon completing this capsule your students should be able to:

* explain how and why people in the United States pay sales tax.

* explain how and why income tax is collected.

* explain how and why property tax is collected.



SPECIAL INSTRUCTIONS & SUGGESTIONS

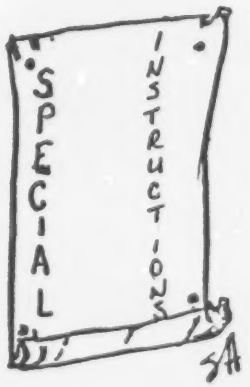
The Tex Tax Learning Center can be a table or counter top where all the necessary materials are together. The three capsules and the introduction of the Tex Tax package are color coded. The introduction is white. Capsule 1 is blue. Capsule 2 is orange. Capsule 3 is pink. If paper is available in these colors, print each capsule and its worksheets on the appropriate color. If colored paper is not available, use construction paper to make covers for the capsule and individual folders for the worksheets. The introduction and each student capsule can be put in three-ring notebooks and should be left in the center at all times. Laminating the pages will make the capsule more durable. The student can get his/her instructions at the center and then will return to his/her desk to do most of the activities.

The student is instructed to listen to much of the capsule recorded on tape as he reads along in the booklet. This is not necessary if you feel that your students can handle the reading on their own, but it is highly recommended.

The introduction story is the same for all three capsules. It is intended to be a read-along story. It can be taped on a separate tape or at the beginning of each capsule tape. It can also be used as a group activity by making transparencies of each page and showing it to your class on the overhead projector.

When you tape the capsule, ring a bell at the end of each page. This will help the student keep up with the page turns. Each capsule should be taped on a separate tape. Set the tape counter at 0 before you begin taping. Record the counter number on the Tape Number Sheet as you begin each new part. A copy of the Tape Number Sheet is at the end of this section. Post the sheet in the center so the student will know where to set the tape each time he needs to listen to it.

The student should rewind the tape back to 0 each time he finishes listening. The next student can then come to the center, be certain the tape is at 0, and run the tape at "fast forward" until the counter shows the number he is ready for in the capsule. You will probably need to explain this operation to your students before they begin working in the capsule.



MATERIALS LIST

The following materials will be needed for Capsule 3. Most of these can be kept at the Tex Tax Center. You may want to keep the Pre- and Post-Tests at your desk.

1. Worksheets 1-7 in individual pink folders. The number of the worksheet should be marked on the folder.
2. Copy of the story "Mr. Allen's General Store"
3. Answer keys for Worksheet 1, Activity 3, Worksheets 3 & 4, and Activity 10
4. Sheet for "Sales Tax Chart" (optional)
5. Box of sales receipts
6. Copy of Economy Size
7. Drawing paper
8. Activity 7 check stubs
9. Income tax forms
10. Magazines or pictures to use on posters
11. Masking tape
12. Scrambled tax sentences in zip-lock bags
13. A large piece of paper for a class mural
14. Paint for mural (optional)
15. Tape player and headphones
16. A checking box for completed work
17. A pink folder for Record Sheets
18. Pre-Test and Post-Test Sheets

SPECIAL DIRECTIONS FOR SECTION I

ACTIVITY 1

A copy of the two pages of the story "Mr. Allen's General Store" follows this section. Put the story in a pink cover and print the title on the front. Place the story in the Tex Tax Center. Place a copy of the answer key for Worksheet 1 in the center to make this a self-checking activity.

ACTIVITY 2

Worksheet 2 is a take-home sheet about sales tax. You may have the students record the total amount of sales tax their family spent on a chart in the center. It can be just a sheet of paper with the words "Class Sales Tax" printed at the top. This will give the class some idea of how the few sales tax pennies add up to dollars.

ACTIVITY 3

Save 8-12 sales receipts and circle the sales tax charged on each. Place the receipts in a box marked "sales receipts" in the center. Make an answer key of the total amount of tax charged on all the receipts and put this in the center to make this activity self-checking.

ACTIVITY 4

See the bibliography for information on Economy Size. Mark the poem "Don't Forget the Tax" and place it in the Tex Tax Center.

SPECIAL DIRECTIONS FOR SECTION II

ACTIVITY 7

A copy of "Activity 7 Check Stubs" follows this section. Cut the six stubs apart and put them in an envelope marked "Check Stubs". Place them in the center. Laminate them if it is possible,to make them more durable. Place the answer key for Worksheet 4 in the center to make this a self-checking activity.

ACTIVITY 9

The student is to make an income tax poster. This can be a collage of tax forms, check stubs, the date April 15, and pictures of people working and government services.

ACTIVITY 10

Write each word of the following sentences on a small piece of tagboard:

1. People pay income tax on the money they earn.
2. The income tax goes to the United States government and to the state governments.
3. People must report the income tax they pay.
4. Forms must be sent in by April 15.
5. Income tax money is used to provide government services.

Place the words for each sentence in a separate zip-lock bag. Put all the bags on a ring and place them in the Tex Tax Center. Place an answer key to the sentences in the center so students can check their work.

SPECIAL DIRECTIONS FOR SECTION III

ACTIVITY 14

This is a group activity. Discuss with your class something they would like to buy for the room and the cost of the item. Suggest that to pay for the item, the class assess a property tax on pencils. Count how many pencils there in the room and divide the cost of the item by the number of pencils. This is the amount of property tax each child would pay for each pencil they own. Explain that this is how a property tax works, but that expensive items, like boats and cars, not pencils, are taxed.

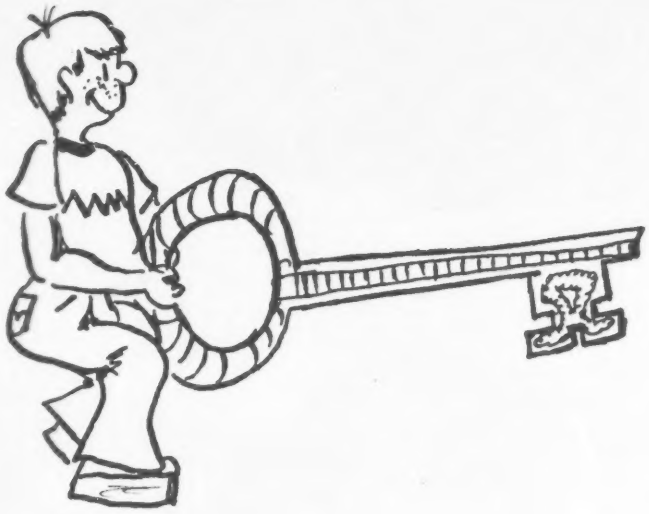
ACTIVITY 15

Guide your class in designing their mural. Encourage the students to include all aspects of taxes covered in the three capsules. The mural could show people paying income tax, sales tax, and property tax. It could show elected officials determining how the tax money will be spent. It should show different government properties and services. Find an appropriate place for the mural to be hung.

WORKSHEETS AND KEYS

ACTIVITY 13

Accept any school or city property.



NAME Rey DATE

PRE-TEST

1. How do people in the United States pay sales tax? People pay a few cents tax on the dollars they spend for goods.

2. Sales tax money is used to

   a. hire clerks at the store.
   b. build new stores.
   (c) pay for government services.

3. Who pays income taxes? Most people who work and earn money

4. Money for government property and services comes from

   (a) people paying income tax.
   b. gifts from rich people.

5. Money for public schools comes from

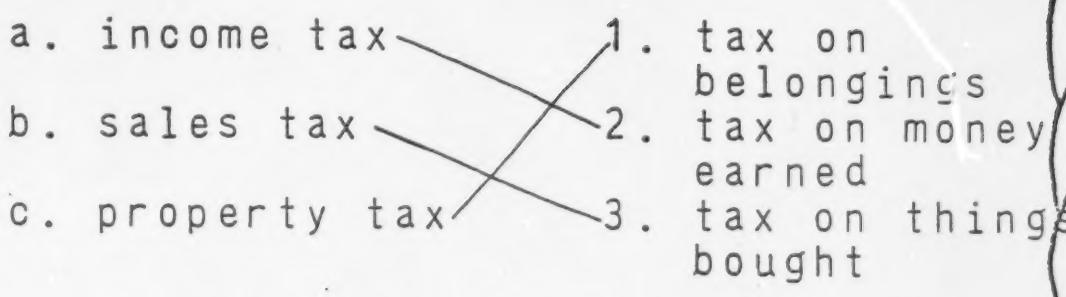
   a. students paying to attend.
   (b) property taxes.

6. Property tax is collected on (all, (just certain)) articles of property.

7. All taxes are collected to pay for government property and services

PRE-TEST Page 2

8. Draw a line from the tax to the definition.



NAME Rey _____ DATE _____

POST-TEST

Put the letter of the tax the person will pay in the blank in front of each example.

a. Sales tax
b. Property tax
c. Income tax

a 1. Joe buys a comic book at the drug store.
b 2. Mr. Smith pays the tax every year on his boat.
a 3. Julie buys a yo-yo for a birthday gift.
c 4. Mrs. Green earns $200.00 a week as a secretary.
b 5. Jerry pays this tax before he gets his car tag.
c 6. The Browns pay this tax every year by April 15.
a 7. Jackie buys flowers for her mother.
c 8. Mr. Doe earns $25,000.00 a year.

9. Schools are paid for with property taxes.

10. Income taxes and sales taxes pay for government property and services

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5. Taxes from Living Skills Cards. (Springfield, Massachusetts 01101: Milton Bradley)

6. Wilson, W. Harmon and Roman F. Warmke. Life on Paradise Island. (Glenview, Illinois 60025: Scott, Foresman, and Company) 1970, Book number 1798.

APPENDIX

This appendix contains copies of all worksheets and assessments. These copies may be used to make your own classroom quantity copies. To use, unstaple the sides of the teacher's guide and remove the worksheet and assessment pages. Restaple the remaining pages of the teacher's guide.

RECORD SHEET

NAME_____

Put the date you complete each exercise in the box under the pre-test, activities, and post-test. Keep this sheet in the folder at the Tex Tax Center. You will be using it for all of this capsule.

CAPSULE 3

PRE-TEST

POST-TEST

SECTION 1

do choose choose

1	2	3	4	5

SECTION 2

do choose choose do

6	7	8	9	10	11

SECTION 3

choose do do

12	13	14	15

TO THE TEACHER:

On the following pages you will find "The Story of Tex Tax". This is the same story that is found at the beginning of Capsule 1 (in the student's guide). The story is included here for the benefit of your students. If they have trouble remembering the story, you may remove these pages from this guide for the use of the students.

The Story Of Tex Tax

This is the story of Tex Tax. Tex leaves the ranch and discovers taxation. His friend, Pete helps him understand the benefits Americans have and how they pay for these benefits through taxation. Together, Tex and Pete explore the world of taxes: sales tax, income tax and property tax.

We are going on a pretend trip to Texas to meet a friend of mine. Push the ON button of the tape recorder. Read along with me as you listen to the tape. Turn the page when you hear the bell. Push the button now.

Hi, ya all! My name is Tex Tax, and I'm a rootin'-tootin' cowboy. I've been a cowboy since the day I was born on my ma and pa's million acre ranch. Ma and Pa didn't much like to leave the ranch, so it was eighteen years before I ever set foot on land not belonging to my pa. What a good life it was driving cattle, breaking broncos, and branding calves year after year.

One day a strange cowboy wandered onto the ranch. He said his name was Pete, and he asked Pa for work. We were getting ready for spring roundup and needed all the hands we could get, so Pa hired him on the spot. I needed someone to help me in the north section. Pete and I headed that way together.

Pete was a fine cowboy and an even better storyteller. He'd been everywhere from Texas to Montana, and he told me of the great times he'd had in Dodge City, Denver, and Cheyenne. The more Pete talked, the more excited I got. I wanted to see those places and have the good times. Pete told me he'd be moving along after round-up. Did I want to go with him? I sure did!

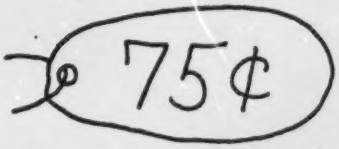
Telling Ma and Pa I was leaving was mighty hard. Ma bawled like a hurt calf. Pa snuck a sniffle behind the barn. But they knew I needed to see the rest of the world and that I'd be back. So, one fine, summer morning Pete and I took off.

It took us two days of hard riding to get off Pa's spread, and then two more days to reach the nearest town of Broncoville. Pete said we could sign on to a cattle drive that would take us up into Colorado. That sounded good to me.

WOW! Broncoville was quite the place. I'd never seen so many people and buildings scrunched together on such a little piece of land before. Stores bulged with new-fangled items to buy. My eyes nearly popped out of my head trying to see everything.

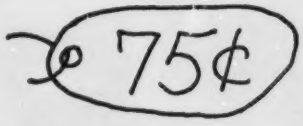
Pete and I signed up with a cattle drive heading north, but we wouldn't be leaving for a couple days. We had some time to get our gear ready and to help the trail boss out. I needed to buy a good rope, so Pete and I went shopping for that.

We went into Rex's Rope Shop where there was every kind of rope you could imagine. I couldn't believe all the different kinds. There was a pretty little gal standing behind the counter, and she let me look all I wanted. Finally I found a jim-dandy rope. I could picture myself lassoing those big Texas longhorns with it. The rope had a tag hanging from it which said:



I took three quarters out of my pocket and ambled up to the counter. The pretty gal smiled at me, looked at the tag, and said, "That will be 78¢, please."

Well, I knew I could read as well as anyone. I looked at that tag again, and sure enough it said:



I said, "Beggin' your pardon, Ma'am, but the tag on this rope says 75¢."

She said, "That's right, Cowboy, and there is 3¢ for sales tax."

Well, I didn't know what in the world she was talking about, but I didn't want to argue with that cute little gal. I dug three more cents out of my pocket. She handed me my rope.

Pete and I moseyed on down the street. We stopped here and there to buy bandanas, shirts, and new boots. I didn't take out my money until the clerk told me how much I owed. Sure enough, everything I bought cost several pennies more than the price ticket said. I finally asked Pete about it. He said, "Oh, Tex, that is the sales tax." He seemed to think that would explain it.

I didn't want to act dumb, so I said, "Oh yeah." But I didn't understand at all.

The next morning Pete and I wandered down to the corral. We found our trail boss, Sam Saddlehorn. Sam said, "Hey, fellas, I'll pay you a dollar an hour to help me get these longhorns ready to go."

We were looking for something to do anyway, so we got busy. Boy did we work! We put in a good eight hours of wrestling mean cows around. The way I figured it, Sam owed us each eight dollars at the end of the day. It was getting dark when Pete and I found Sam. We told him we'd worked for eight hours. He took out his checkbook and started writing. He handed a check to Pete and one to me. I stuck it in my pocket.

I took a good look at the check when I got back to our room. I couldn't believe my eyes. That check said "$7.19". We had earned $8.00. I was almost riled, so I asked Pete about it. He said, "Oh, Tex, Sam took out the income tax." He seemed to think that would explain it.

I didn't want to act dumb, so I said, "Oh, yeah". But I didn't know what was going on.

Pete and I got cleaned up, ate some supper, and ran into some fellas who wanted to play some poker. We sat down and were having a good time until one of the fellas started acting mean. He pulled a gun and accused one of the other guys of cheating.

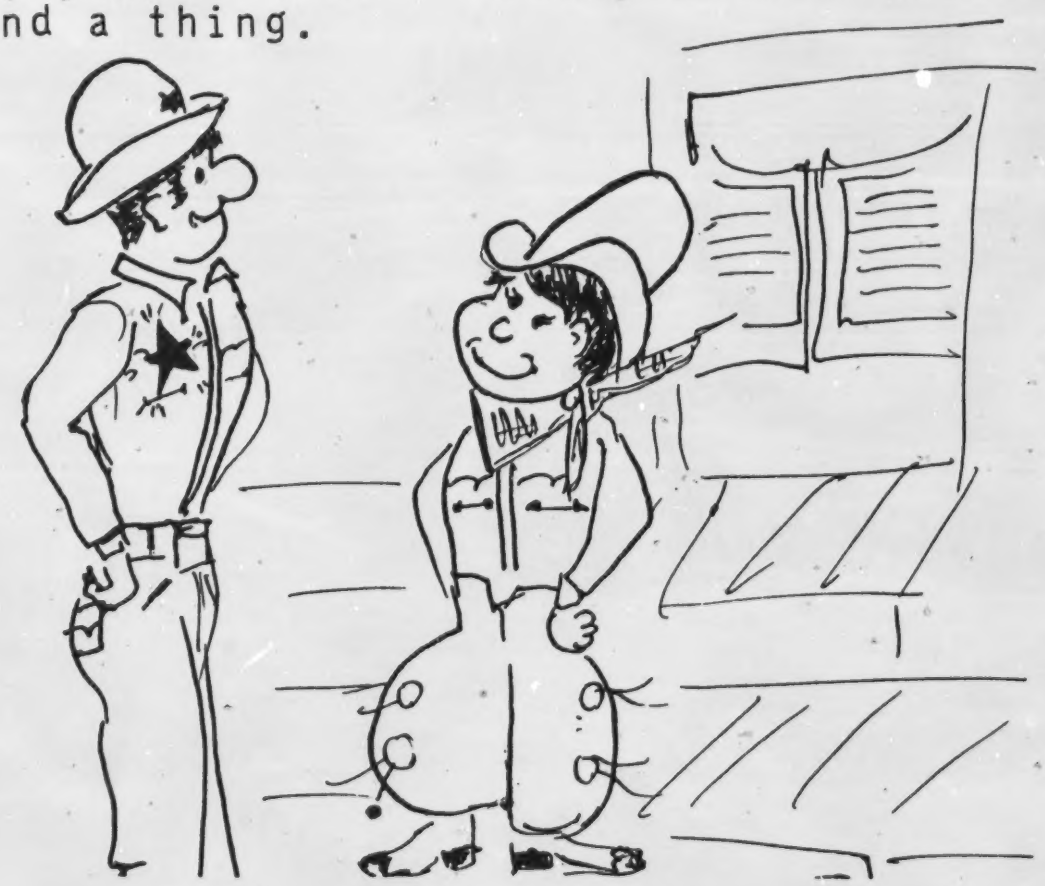
Just then a fella with a shiny star on his chest happened by and heard what was goin' on. He told the mad cowboy to settle down and took his gun from him for safekeeping.

I had been mighty relieved to see that fella walk in and take care of things. I went over and shook his hand. I offered to pay him for helping us out. He said, "Aw, Tex, I'm the marshall. That's my job."

I said, "But, Marshall, do you do your job for free? Don't people pay you when you help them?"

He said, "No, Son. I'm a public servant and am paid with tax dollars." He seemed to think that would explain it.

I didn't want to act dumb. I said, "Oh, yeah." But I really didn't understand a thing.



Well, young'uns, many years have passed since I was a young cowboy fresh off the ranch in Broncoville. Now I understand all about taxes. I want you to understand some things about them too, so you will know what is happening when you buy something or get paid for work.

SADDLE UP AND LET'S BEGIN!
Push the tape recorder OFF button.

TAPE NUMBER SHEET
CAPSULE 3

Be certain that the tape is at the beginning and that the tape counter is at the "0". Watch the counter while you push the "fast forward" button on the tape player. Stop the tape when you get to your place.

PAGE 1 is #_____on the tape counter.

PAGE 3 is #_____on the tape counter.

PAGE 7 is #_____on the tape counter.

PAGE 10 is #_____on the tape counter.

PAGE 14 is #_____on the tape counter.

PAGE 16 is #_____on the tape counter.

NAME Key DATE

Activity 1-Worksheet 1

Use the story "Mr. Allen's General Store" to figure the costs of the items on these shopping lists. Be sure to add in the sales tax.

flour 50¢ apple + 10¢ 60¢ sales tax + 2¢ amount owed 62¢	butter $ .58 sugar + .45 1.03 sales tax + .04 amount owed $1.07
blanket 3.50 corn meal .15 milk .50 pickle + .05 4.20 sales tax + .16 amount owed $4.36	bread $ .60 spurs 1.00 gum drops .20 rope + .75 $2.55 sales tax + .09 amount owed $2.64
hat $1.98 ribbon .05 apple .10 spurs 1.00 pickle .05 milk + .50 $3.68 sales tax + .14 amount owed $3.82	gum drops $ .20 butter .58 sugar .45 pickle .05 milk .50 bread + .20 $2.38 sales tax + .09 amount owed $2.47

Get the answer key from the Tex Tax Center and check your work. Show your paper to your teacher. Mark the date under Activity 1 on your Record Sheet.

NAME Rey DATE

Activity 6-Worksheet 3

Most people who work in the United States are paid the money they have earned with a check. Usually there is a form along with the check which shows what money was kept out of the check to be sent in to the government. This form might look like this:

NAME: Joe Green

Amount earned	Federal income tax withheld	State income tax withheld	Amount of check
$900.00	$110.00	$16.00	$774.00

1. How much money did Joe earn? $900.00

2. How much money did Joe's boss send to the United States government? $110.00

3. How much money did Joe's boss send to the state government? $16.00

4. How much money did Joe's boss send to both the federal and state governments? $126.00 This is Joe's income tax.

5. How much money did Joe take home? $774.00

Get the checking key from the Tex Tax Center and check your work. Put this sheet in the Checking Box. Mark the date under Activity 6 on your Record Sheet.

NAME Rey DATE

Activity 7-Worksheet 4

Use the 6 check stubs from the Tex Tax Center to answer these questions.

1. How much money did Bill Scott make? $750.00

2. How much was the amount of Bill Scott's check? $653.00

3. Where did the rest of Bill Scott's money go? Income tax

4. How much state income tax did Linda Brown pay? $9.00

5. How much federal income tax did Peter Green pay? $11.00

6. How much tax altogether did Robert Duncan pay? $144.00

7. How much money did Mary Jones get to take home in her check? $174.00

8. How much did Kathy Long earn? $500.00

9. Who made the most money? Robert Duncan

10. Who paid the most tax? Robert Duncan

11. Who made the least money? Peter Green

12. Who paid the least tax? Peter Green

NAME_____ DATE_____

PRE-TEST

1. How do people in the United States pay sales tax?_____

_____

2. Sales tax money is used to

   a. hire clerks at the store.
   b. build new stores.
   c. pay for government services.

3. Who pays income taxes?_____

_____

4. Money for government property and services comes from

   a. people paying income tax.
   b. gifts from rich people.

5. Money for public schools comes from

   a. students paying to attend.
   b. property taxes.

6. Property tax is collected on (all, just certain) articles of property.

7. All taxes are collected to pay for

_____

_____

PRE-TEST Page 2

8. Draw a line from the tax to the definition.

a. income tax	1. tax on belongings
b. sales tax	2. tax on money earned
c. property tax	3. tax on things bought

MR. ALLEN'S GENERAL STORE

Mr. Allen runs the General Store in Broncoville. Here is a list of some things he sells and how much they cost:

ITEM	PRICE	ITEM	PRICE
flour	50¢	butter	58¢
rope	75¢	blanket	$3.50
apple	10¢	hat	$1.98
spurs	$1.00	gum drops	20¢
bread	60¢	sugar	45¢
milk	50¢	corn meal	15¢
pickle	5¢	ribbon	5¢

Mr. Allen collects sales tax whe people buy things from his store. He adds up the amount of money the items cost, and then he looks at the sales tax chart. It tells him how much sales tax the people need to pay. The sales tax chart looks like this:

Money Owed	Sales Tax
0¢ - 33¢	0¢
34¢ - 51¢	1¢
52¢ - 76¢	2¢
77¢ - 99¢	3¢
$1.00 - $1.33	4¢
$1.34 - $1.51	5¢
$1.52 - $1.76	6¢
$1.77 - $1.99	7¢
$2.00 - $2.33	8¢
$2.34 - $2.51	9¢
$2.52 - $2.76	10¢
$2.77 - $2.99	11¢
$3.00 - $3.33	12¢
$3.34 - $3.51	13¢
$3.52 - $3.76	14¢
$3.77 - $3.99	15¢
$4.00 - $4.33	16¢
$4.34 - $4.51	17¢
$4.52 - $4.76	18¢

MR. ALLEN'S GENERAL STORE (CON'T)

Mrs. Smith came to the General Store to buy sugar and corn meal.

sugar	45¢
corn meal	+ 15¢
total	60¢

Mr. Allen looks at the sales tax chart. People who owe between 52¢ - 76¢ need to pay 2¢ sales tax. So Mrs. Smith needs to pay 2¢ more.

sugar	45¢
corn meal	+ 15¢
total	60¢
sales tax	+ 2¢
Mrs. Smith owes	62¢

Mr. Allen sends the 2¢ sales tax from Mrs. Smith with the other sales tax he collects into the state government.

NAME_____DATE_____

Activity 1-Worksheet 1

Use the story "Mr. Allen's General Store" to figure the costs of the items on these shopping lists. Be sure to add in the sales tax.

flour apple ±____ sales tax ±____ amount owed	butter sugar ±____ sales tax ±____ amount owed
blanket corn meal milk pickle ±____ sales tax ±____ amount owed	bread spurs gum drops rope ±____ sales tax ±____ amount owed
hat ribbon apple spurs pickle milk ±____ sales tax ±____ amount owed	gum drops butter sugar pickle milk bread ±____ sales tax ±____ amount owed

Get the answer key from the Tex Tax Center and check your work. Show your paper to your teacher. Mark the date under Activity 1 on your Record Sheet.

NAME_____DATE_____
Activity 2-Worksheet 2

Dear Parents,

Your child is working in a capsule about taxes. This worksheet is concerned with sales tax. Please, help your child keep track of how much sales tax your family pays in a 3 day period. Have him use the sales receipts from different purchases to fill in the chart. Thank you for your help.

ITEM	COST	SALES TAX	TOTAL
Ex. 1 blouse	$6.50	$.23	$6.73

How much sales tax did your family pay while you kept the chart?_____

Return this chart to the Checking Box. Mark the date on your Record Sheet under Activity 2.

NAME_____DATE_____

Activity 6-Worksheet 3

Most people who work in the United States are paid the money they have earned with a check. Usually there is a form along with the check which shows what money was kept out of the check to be sent in to the government. This form might look like this:

NAME: Joe Green

Amount earned	Federal income tax withheld	State income tax withheld	Amount of check
$900.00	$110.00	$16.00	$774.00

1. How much money did Joe earn?_____

2. How much money did Joe's boss send to the United States government?_____

3. How much money did Joe's boss send to the state government?_____

4. How much money did Joe's boss send to both the federal and state governments?_____ This is Joe's income tax.

5. How much money did Joe take home?

_____

Get the checking key from the Tex Tax Center and check your work. Put this sheet in the Checking Box. Mark the date under Activity 6 on your Record Sheet.

ACTIVITY 7

CHECK STUBS

NAME: Kathy Long

AMOUNT EARNED	FEDERAL INCOME TAX WITHHELD	STATE INCOME TAX WITHHELD	AMOUNT OF CHECK
$500.00	$75.00	$10.00	$415.00

NAME: Peter Green

AMOUNT EARNED	FEDERAL INCOME TAX WITHHELD	STATE INCOME TAX WITHHELD	AMOUNT OF CHECK
$75.00	$11.00	$2.50	$61.50

NAME: Bill Scott

AMOUNT EARNED	FEDERAL INCOME TAX WITHHELD	STATE INCOME TAX WITHHELD	AMOUNT OF CHECK
$750.00	$85.00	$12.00	$653.00

NAME: Linda Brown

AMOUNT EARNED	FEDERAL INCOME TAX WITHHELD	STATE INCOME TAX WITHHELD	AMOUNT OF CHECK
$25.00	$62.00	$9.00	$354.00

NAME: Mary Jones

AMOUNT EARNED	FEDERAL INCOME TAX WITHHELD	STATE INCOME TAX WITHHELD	AMOUNT OF CHECK
$200.00	$22.00	$4.00	$174.00

NAME: Robert Duncan

AMOUNT EARNED	FEDERAL INCOME TAX WITHHELD	STATE INCOME TAX WITHHELD	AMOUNT OF CHECK
$1000.00	$120.00	$24.00	$856.00

NAME_____DATE_____

Activity 7-Worksheet 4

Use the 6 check stubs from the Tex Tax Center to answer these questions.

1. How much money did Bill Scott make?_____

2. How much was the amount of Bill Scott's check?_____

3. Where did the rest of Bill Scott's money go?_____

4. How much state income tax did Linda Brown pay?_____

5. How much federal income tax did Peter Green pay?_____

6. How much tax altogether did Robert Duncan pay?_____

7. How much money did Mary Jones get to take home in her check?_____

8. How much did Kathy Long earn?_____

9. Who made the most money?_____

10. Who paid the most tax?_____

11. Who made the least money?_____

12. Who paid the least tax?_____

NAME_____DATE_____

Activity 8-Worksheet 5

The money people make and the taxes they pay is personal business. Please, ask your parents to discuss the income tax they pay each payday with you. Look at one of their check stubs if it is available. You do not need to put down any amounts to answer these questions.

1. Does the check stub show how much federal and state income tax your parent paid?_____

2. Did you add up how much tax was paid out of this check?_____

3. Talk about income tax with your parents. Have them sign their names on the line.

_____

You may notice on your parent's check that other money besides state and federal income tax is kept out. These are important, but we are not concerned with them in this capsule.

Return this sheet to school.

NAME_____DATE_____
Activity 11-Worksheet 6

Count how many deductions your family has when the government figures income taxes.

1. You are one deduction. Put a 1 in the blank._____

2. Your mom is a deduction. Put a 1 for her._____

3. Your dad is a deduction. Put a 1 for him._____

4. Put down how many brothers you have living at your house._____

5. Put down how many sisters you have living at your house._____

6. How many grandparents live with you._____

7. Add up all the numbers._____

This is how many deductions your family has. Your family can save some money for their food and clothes. The family does not pay income tax on this money.

Show this sheet to your teacher. Mark the date under Activity 11 on your Record Sheet.

NAME_____ DATE_____

Activity 12-Worksheet 7

Put a check mark in front of the things your family owns. Your family pays property tax on these items.

_____ Land
_____ House
_____ Farm machinery
_____ Car
_____ Truck
_____ Boat
_____ Camper
_____ Airplane

Take this worksheet home tonight and ask your parents if they pay property tax on anything else. List these things below:

_____

_____

This property tax money pays for your school and other city services. Put down three things this tax money buys.

_____

_____

_____

Return your paper to the Checking Box.

Mark the date under Activity 12 on your Record Sheet.

NAME_____DATE_____

POST-TEST

Put the letter of the tax the person will pay in the blank in front of each example.

a. Sales tax
b. Property tax
c. Income tax

_____1. Joe buys a comic book at the drug store.
_____2. Mr. Smith pays the tax every year on his boat.
_____3. Julie buys a yo-yo for a birthday gift.
_____4. Mrs. Green earns $200.00 a week as a secretary.
_____5. Jerry pays this tax before he gets his car tag.
_____6. The Browns pay this tax every year by April 15.
_____7. Jackie buys flowers for her mother.
_____8. Mr. Doe earns $25,000.00 a year.

9. Schools are paid for with_____ taxes.

10. Income taxes and sales taxes pay for_____

TEX TAX 3

Tex learns about 3 taxes.

Student Material

By
Judith K. Anderson

Illustrations by
Sherry Anderson

Project COST
ESEA Title IV
Kansas State Dept. of Education
USD 449
Easton, KS 66020

Tex is excited about all the tax information you have learned. He wants you to consider different kinds of taxes in this capsule. Read along as you listen to the tape. Turn the page when you hear the bell. Push the "ON" button now.

Wow! My head is spinning from thinking of all the government workers and services in the United States. It costs our country billons of dollars every year to provide these services. You know where all this money comes from. People in the United States pay TAXES. The tax money is used to buy the government property and services

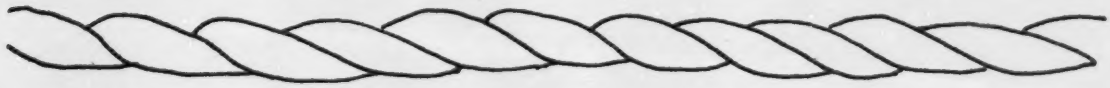
for people in the United States. There are many different kinds of taxes. We are going to learn about three of them in this capsule.

When you finish this capsule with Tex, you will be able to:

1. Tell how and why people in the United States pay sales tax.

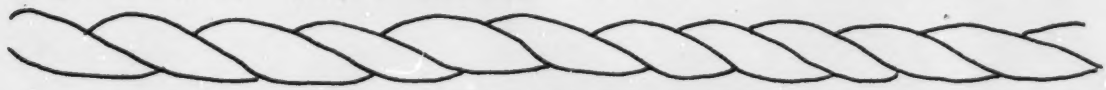
2. Tell the meaning of income tax and why it is collected.

3. Tell how and why property tax is collected.



This is the third capsule in the Tex Tax Center. The capsule and worksheets in this capsule are in pink covers and folders. Read and listen closely. Follow directions carefully. Have fun!

Push the tape recorder "OFF" button.



Ask your teacher for the Capsule 3 Pre-test. Answer the questions and return it to your teacher. When your test is checked, you will be ready to go on in the third capsule.

SECTION 1
SALES TAX

Push the tape recorder "ON" button.

Do you remember the rope I bought in Broncoville? I was surprised when I had to pay 78¢ for it instead of the 75¢ the tag said. That extra 3¢ I paid is called the sales tax. We all pay it when we buy things. Some states have sales tax on everything people in the state buy. Other states do not have their people pay sales tax on food or clothes. Different places have different sales taxes. In one state you may pay an extra 3¢ for every dollar you spend. You may need to pay an extra 8¢ for every dollar you spend in another state. Whatever the amount, sales tax works about the same in every state.

The activities in this section will help you learn more about sales tax. When you finish this section you will be able to:

1. Tell how and why people in the United States pay sales tax.

Push the tape recorder "OFF" button.

COMING UP NEXT!

Here are some fun activities to help you learn about three different taxes collected in the U.S. You will need to keep track of the activities when you finish them. Here is a picture of a record sheet. On the record sheet you will mark the activity with the date when you are done. Let's look at an example.

CAPSULE 3
Section 1

1	2	3	4	5	6	7
October 8						

John has done activity number 1, so he put the date he finished it in the box under number 1.

Questions? Ask your teacher.

Go to the Tex Tax Center and get a copy of the Record Sheet. It will be pink. Then turn the page to find lots of fun activities for you.

DO Activity 1

Take worksheet number 1 and the story "Mr. Allen's General Store" from the Tex Tax Center to your desk to work. The story has a pink cover and the worksheet is in a pink folder. It says Activity 1-Worksheet 1. Read the story and use the information in it to do the worksheet.

DO ACTIVITY 2 OR ACTIVITY 3. YOU MAY DO BOTH IF YOU WISH.

Activity 2

Get worksheet number 2 from the Tex Tax Center. It is in a pink folder and says Activity 2-Worksheet 2. Take this sheet home and show it to your parents. Ask them to help you do the work. Bring the sheet back to school when it is finished.

OR

Activity 3

Take the box of sales receipts from the Tex Tax Center. Use a piece of tablet paper to see how much sales tax was charged on each receipt. Write down the tax from each receipt and add

the total amount from all of them. Return the box of receipts to the center and get the checking key to see if your addition was right. Mark the date on your Record Sheet under Activity 3.

DO ACTIVITY 4 OR ACTIVITY 5. YOU MAY DO BOTH IF YOU WISH.

Activity 4

Read the poem "Don't Forget the Tax" by Joyce King. It is marked in the book Economy Size at the Tex Tax Center.

Draw a picture to go along with the poem. Put it up in the Tex Tax Center. Mark the date on your Record Sheet under Activity 4.

OR

Activty 5

Write a story about a child who wants to buy a present for his mother but he forgets to save money for the sales tax. Read your story to the class. Mark the date on your Record Sheet under Activity 5.

SECTION 2
INCOME TAX

Push the tape recorder "ON" button.

The next kind of tax I ran into in Broncoville was income tax. I was mad when I earned $8.00 working for Sam Saddlehorn. He paid me just $7.19. For a minute, I thought that Sam had cheated me. But Pete helped me cool down and explained that Sam had just taken out some money for income tax.

This happens to many people in the United States when they earn money. The person who pays the wages, keeps some money from the paychecks. He sends this money to the government. The United States government gets part of the money. The state government gets part of it, and sometimes the city government gets some. This income tax money is used to pay for government property and services. Do you remember what these are?

The activities in this section will help you learn more about income taxes.

When you finish this section, you will be able to:

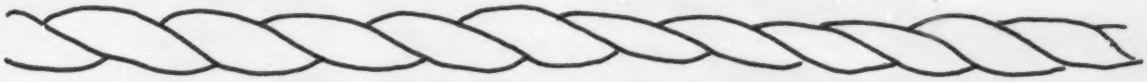
1. Tell the meaning of income tax and why it is collected.

Push the tape recorder "OFF" button.

DO Activity 6

Activity 6

Get Worksheet number 3 from the Tex Tax Center. It is in a pink folder a and says Activity 6-Worksheet 3.



DO ACTIVITY 7 OR ACTIVITY 8. YOU MAY DO BOTH IF YOU WISH.

Activity 7

Take the packet of check stubs and Worksheet 4 from the Tex Tax Center to your desk. The worksheet is in a pink folder and says Activity 7-Worksheet 4. Check the sheet with the answer key from the center. Mark the date under Activity 7 on your Rec. Sheet.

OR

Activity 8

Get Worksheet 5 from the Tex Tax Center and take it home. Most people save their paycheck stubs. Ask your Mom or Dad if they have one you can look at. Talk about the income tax your parents pay. Return the worksheet to the Checking Box. Mark the date on your Record Sheet under Activity 8.

Push the tape recorder "ON" button.

Hey, Pete, not everyone pays the same amount of income tax. How does the government decide who should pay what?

Well, Tex, that is a big job. The government wants to be fair to everyone. Usually it happens that the more money one makes, the more income tax he pays. The government needs to know how much income tax each person has paid every year. So, everyone who works is suppossed to send a form into the government. This form tells how much income tax the person has paid for the past year.

Wow, Pete, that sounds like a lot of papers for the government to go through. When do people need to send this form into the government?

April 15 every year is the date the forms are due, Tex. Some people find out that they have paid too much income tax and the government sends part of their money back. Other people still need to pay more income tax so they send money in with their form.

How do people know how much income tax they need to pay?

Tex, the government has forms and charts that tell people how much they should pay. The number of people in the family, the amount of money the family gives to churches and charities, and many other items make a difference in how much income tax a person pays. The government tries to be fair to everyone. It can be complicated, but all we want the boys and girls to remember is that most people who work pay income tax. Once a person earns a certain amount of money, he sends part of it into the government. The money is used to provide government services for everyone.
Push the tape recorder "OFF" button.

DO ACTIVITY 9 OR ACTIVITY 10. YOU MAY DO BOTH IF YOU WISH.

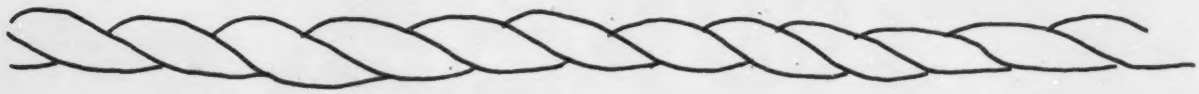
Activity 9

Make an income tax poster. There is paper, income tax forms, and magazines in the Tex Tax Center. Think about what Tex and Pete just told you about collecting income taxes and try to show how the taxes are collected and used in your poster. Your teacher can help you or you may work with a friend. Hang your poster in the Tex Tax Center. Mark the date under Activity 9 on your Record Sheet.

OR

Activity 10

Take the bags of scrambled sentences from the Tex Tax Center to your desk. One at a time, open each bag, read the word on each piece, and put the pieces into a sensible tax sentence. When you have all the sentences put together on your desk, take the checking key from the Tex Tax Center and check your sentences. Mark the date under Activity 10 on your Record Sheet.



DO Activity 11

The government knows that it costs a lot of money to buy food and clothes for everyone in a family. So, they let every family save a certain amount of money for each person in the family. The family does not have to pay income tax on this money. This money is called a deduction. Worksheet 6 will help you figure how many deductions your family has. The sheet is in a pink folder at the Tex Tax Center and says Activity 11-Worksheet 6.

There is a lot more to know about income tax, but now you have the basic idea. Let's go on to Section 3 and find out about property taxes.

SECTION 3
PROPERTY TAX

Push the tape recorder "ON" button.

Cowpokes, the last kind of tax we want to talk about is property tax. We talked about it some in Capsule 2. The property tax is important to you because it is where the school board gets the money for schools. City governments use this tax money to build libraries and fire stations. Pete, how is a property tax collected?

Tex, people pay a property tax on the expensive property they own. Farmers and ranchers pay a property tax on their land. Remember, you and Mary Lou paid a property tax of $1.00 an acre to get the school started for the kids.

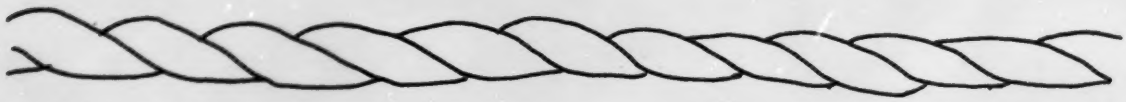
Right, Pete. We had 500 acres so we paid $500.00 a year in property tax. Pople pay more property tax if they have a house on their land. A

house is expensive property. People also pay a property tax on their cars, trucks, boats, and campers.

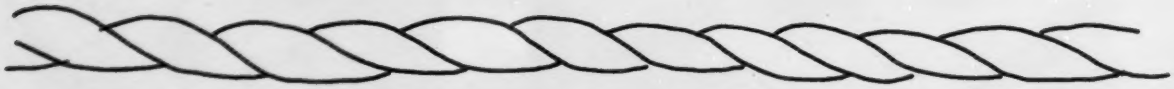
Yup, Tex. Did you know that a person cannot get tags for his car or truck until the property tax on them is paid. This property tax money is used by city governments and school boards to provide government and school services.

The following activities will help you think more about property taxes. When you finish this section you will be able to:

1. Tell how and why property tax is collected.



Push the tape recorder "OFF" button.



DO ACTIVITY 12 OR ACTIVITY 13. YOU MAY DO BOTH IF YOU WISH.

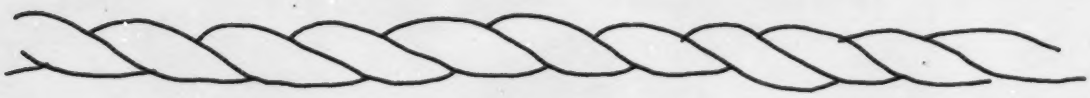
Activity 12

Find out what your family pays property tax on. Get Worksheet 7 from the Tex Tax Center. It is in a pink folder and says Activity 12-Worksheet 7.

OR

Activity 13

Tex and Pete told you that property taxes pay for school, libraries, and other city services. Make a list on a sheet of tablet paper of things in your school and city that property taxes paid for. Show your list to your teacher. Mark the date under Activity 13 on your Record Sheet.



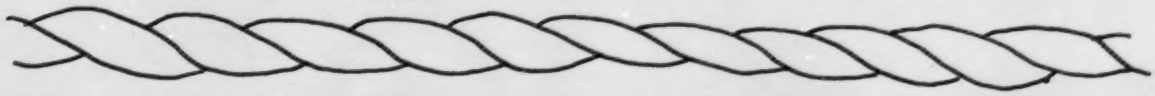
DO Activity 14

Your teacher will help your whole class collect a pretend property tax. When your class has completed this activity, mark the date under Activity 14 on your Record Sheet.

Push the tape recorder "ON" button.

Younguns, you have all done an excellent job learning about taxes. Now you won't make the same mistakes I did when I went to Broncoville. You know now that everyone pays taxes and that the money is used to pay for government services for all of us. I'm glad you know that these services are not free. I'm sure you will take care of government property and not

waste any services. There is one more activity I'd like you to do. It is an activity where you and your class can tell about all you've learned about taxes. It has sure been fun doing these capsules together. Hope I run into you again someday.

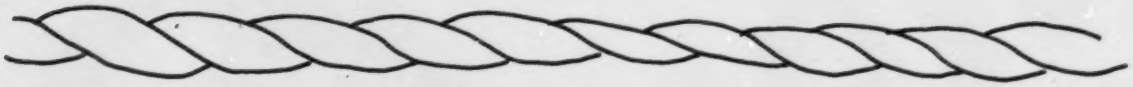


DO Activity 15

Activity 15

Help your class make a tax mural. You need to decide whether to paint, color, or cut out pictures for your mural. Use a big long piece of paper. Show people paying sales tax, income tax, and property tax. Show governments deciding how the tax money will be spent. Show some property and services that the tax money buys. Hang your mural in your room or in the hallway of your school. Be sure to label it so people can look at it and learn about taxes.

Mark the date under Activity 15 on your Record Sheet.



You will be finished as soon as you take the Post-test. Get it from your teacher.